

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
----- x

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On December 21, 2009, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery; (ii) upon the parties listed on Exhibit B via email notification and (ii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims ("Fortieth Omnibus Claims Objection") (Docket No. 19222) [a copy of which is attached hereto as Exhibit D]

On December 21, 2009, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims ("Fortieth Omnibus Claims Objection") (without exhibits) (Docket No. 19222) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's

Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2009, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims ("Fortieth Omnibus Claims Objection") (without exhibits) (Docket No. 19222) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2009, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims ("Fortieth Omnibus Claims Objection") (without exhibits) (Docket No. 19222) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 15 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 15 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2009, I caused to be served the documents listed below upon the parties listed on Exhibit L hereto via postage pre-paid U.S. mail:

- 11) Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims ("Fortieth Omnibus Claims Objection") (without exhibits) (Docket No. 19222) [a copy of which is attached hereto as Exhibit D]
- 12) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit M]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit L attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 18 of Exhibit L attached hereto. The chart contained in the form of

the Personalized Notice which is attached hereto as Exhibit M has been marked so as to demonstrate the manner in which the information listed in columns 3 through 18 of Exhibit L attached hereto was incorporated into each Personalized Notice.

- 13) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2009, I caused to be served the documents listed below upon the parties listed on Exhibit N hereto via postage pre-paid U.S. mail:

- 14) Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims ("Fortieth Omnibus Claims Objection") (without exhibits) (Docket No. 19222) [a copy of which is attached hereto as Exhibit D]
- 15) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit O]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit N attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 24 of Exhibit N attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit O has been marked so as to demonstrate the manner in which the information listed in columns 3 through 24 of Exhibit N attached hereto was incorporated into each Personalized Notice.
- 16) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: December 23, 2009

/s/ Evan Gershbein

Evan Gershbein

State of California

County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 23rd day of December, 2009, by Evan Gershbein, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

Pg 7 of 330
DPH Holdings Corp.
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	312-759-5646	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143		Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	212-972-1677	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	212-416-6007	State of New York; New York State Department of Environmental Consevation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	212-416-6075 213-430-6407	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	212-262-5152	Counsel to Freescale Semiconductor, Inc., f k a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Reorganized Debtors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	312-407-0411	Counsel to the Reorganized Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	Counsel to the Reorganized Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	312-641-6959	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Reorganized Debtors
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	Counsel to United States Trustee
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Creditor Committee Member Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	pclark_btlaw.com	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	rstark_brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	bsimon_cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	sreisman_cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	donald.bernstein_dpww.com brian.resnick_dpww.com	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran_delphi.com karen.j.craft_delphi.com	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143	john.brooks_delphi.com	Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	cschiff_flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	paul.anderson_flextronics.com	Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuie_ffhsj.com sliviri_ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	randall.eisenberg_fticonsulting.com	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	lhassel_groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	ggraber_hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman_honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	rweiss_honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	bderrough_jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	richard.duker_jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	susan.atkins_jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	gnovod_kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	tmayer_kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	sbetance_kccllc.com	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	daniel.fisher_lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy_lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	jdejonker_mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	conh_mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	bmctigue_mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	lszlezinger_mesirowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	gbray_milbank.com tkreller_milbank.com jtill_milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	eugene.leff_oag.state.ny.us	State of New York; New York State Department of Environmental Conservation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	newyork_sec.gov	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	william.dornbos_oag.state.ny.us rsiegel_omm.com	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	tjerman_omm.com	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	sshimshak_paulweiss.com pweintraub_paulweiss.com	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	landy.ralph_pbgc.gov morris.karen_pbgc.gov menke.john_pbfgc.gov bangert.beth_pbgc.gov efile_pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	sriemer_phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f k a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	david.resnick_us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	rdremluk_seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	dbartner_shearman.com jfrizzley_shearman.com	Local Counsel to the Reorganized Debtors
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	jbutler_skadden.com jlyonsch_skadden.com rmeisler_skadden.com	Counsel to the Reorganized Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	kmarafio_skadden.com	Counsel to the Reorganized Debtor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	ddoyle_spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	nfranke_spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	jcohen_stahlcowen.com tcornell_stahlcowen.com	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	cp_stevenslee.com cs_stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	altogut_teamtogut.com	Conflicts Counsel to the Reorganized Debtors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller_weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	jeff.tanenbaum_weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	martin.bienenstock_weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	michael.kessler_weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	scimalore_wilmingtontrust.com	Creditor Committee Member Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Ca adas Castillo		Avda Ramon de Carranza	10-1	Cadiz		11006	Spain	34 956 226 311	adalberto_canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato_apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	david.boyle_airgas.com	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	bkessinger_akebono-usa.com	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	ddunn_akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	One Bryant Park		New York	NY	10036		212-872-1000	idizengoff_akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	pgurfein_akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger_allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman_alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	dconnolly_alston.com dwender_alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes_aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	gogimalik_andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf_afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert_arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin_agg.com	Counsel to Daishinku (America) Corp. d b a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel_gross_aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	cgalloway_atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	eray_balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson_bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett_bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills_btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	David M. Powlen	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	david.powlen_btlaw.com	Counsel to Howard county, Indiana

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	John T. Gregg	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3930	john.gregg_btlaw.com	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens_btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory_btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3936	pmears_btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer_btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm_bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom_beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bendinelli Law Office PC	Jerry Sumner	11184 Huron Street	Suite 10	Denver	CO	80234		303-940-9900	js_colawfirm.com michelle_colawfirm.com	Counsel to Jose C Alfaro
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah_blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	sean_blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	murph_berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw_bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab_bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solectron Corporation; Solectron De Mexico SA de CV; Solectron Invotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	pcostello_bbslaw.com	Solectron Corporation; Solectron de Mexico SA de CV; Solectron Invotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa_bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	wmosby_binghamchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	mrichards_blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcdowell_bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill_bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan_bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato_bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	111 Monument Circle Ste 2700		Indianapolis	IN	46204		317-684-5000	mtrentadue_boselaw.com cdeletorre_boselaw.com	Counsel to Decatur Plastics Products, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen_bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones_bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	massimiliano_cini_brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman_brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson_buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Buchanan Ingersoll & Rooney PC	Mary Caloway	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	mary.caloway_bipc.com	Counsel to Fiduciary Counselors
Buchanan Ingersoll & Rooney PC	William H. Schorling, Esq.	Two Liberty Place	50 S. 16th St., Ste 3200	Philadelphia	PA	19102		215-665-5326 (205) 458-5367	william.schorling_bipc.com mhall_burr.com	Counsel to Fiduciary Counselors Counsel to Mercedes-Benz U.S. International, Inc
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		202-862-2452	jeannine.damico_cwt.com	Attorneys for the Audit Committee of Dephi Corporation
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		212-504-6000	john.rapisardi_cwt.com joseph.zujkowski_cwt.com jonathan.greenberg_BASF.COM	Counsel to the Auto Task Force of the U.S. Department of the Treasury
Cadwalader Wickersham & Taft LLP	John J. Rapisardi Esq Joseph Zujkowski Esq	One World Financial Center		New York	NY	10281		212-701-3000	kburke_cahill.com	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000		Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Kevin Burke	80 Pine Street		New York	NY	10005		212-701-3000		Counsel to Engelhard Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	jrobertson_calfee.com	Counsel to Brush Engineered materials
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	dhriaggio_gmail.com rcalinoff_candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Carson Fischer, P.L.C.	Joseph M Fischer Patrick J Kukla	4111 Andover Road	West 2nd Floor	Bloomfield Hills	MI	48302		248-644-4840	brcy_carsonfischer.com	Counsel to Bing Metals Group, LLC; Behr America, Inc.; Findlay Industries; Vitec, LLC
Carson Fischer, P.L.C.	Robert A. Weisberg	4111 Andover Road	West 2nd Floor	Birmingham	MI	48302		248-644-4840	rweisberg_carsonfischer.com brcy_carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.; Behr America, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn_clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch_chadbourne.com	Counsel to EagleRock Capital Management, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	japplebaum_clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby_clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon_clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling_cqsh.com	Counsel to Amesex Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling_cqsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	tmaxson_cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	jvitale_cwsny.com bceccotti_cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	srosen_cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	Elliott_cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	jwisler_cblh.com	Counsel to ORIX Warren, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (230) 862-8231	mlee_contrariancapital.com stanton_contrariancapital.com wraime_contrariancapital.com solax_contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin_coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	sjohnston_cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	swalsh_chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	dpm_curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	rsz_curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	ceilbott_curtis.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino_damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidpmartin_erisacase.com davidpmartin_bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth_daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	rbeacher_daypitney.com cchiu_daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Dechert LLP	Glenn E. Siegel James O. Moore	1095 Avenue of the Americas		New York	NY	10036-6797		212-698-3500	glenn.siegel_dechert.com james.moore_dechert.com	Counsel for Kensington International Limited, Manchester Securities Corp. and Springfield Associates, LLC
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol_sowa_denso-diam.com	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	gdiConza_dlawpc.com	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@db.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	david.aaronson@db.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Drinker Biddle & Reath LLP	Janice B. Grubin	140 Broadway 39th Fl		New York	NY	10005-1116		212-248-3140	janice.grubin@db.com	Counsel to Vanguard Distributors, Inc.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	jhlemkin@duanemorris.com	Counsel to NDK America, Inc. NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc. SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	dparker@dykema.com	Counsel for Federal Screw
Dykema Gossett PLLC	Morgan Smith	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-5679	mmsmith@dykema.com	Attorneys for Tremont City Barrel Fill PRP Group
Dykema Gossett PLLC	Sharon A. Salinas	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-2199	ssalinas@dykema.com	Counsel to Tremont City Barrel Fill PRP Group
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Ellenberg, Ogier, Rothschild & Rosenfeld, P.C.	Barbara Ellis-Monro	170 Mitchell Street, SW		Atlanta	GA	30303		404-581-3818	bem@eorlaw.com	Counsel to Southwire Company
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Epstein Becker & Green PC	Maura I. Russell	250 Park Ave	11th Floor	New York	NY	10177-1211		212-351-4500	MRussell@ebglaw.com	Counsel to SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd
Ettelman & Hochheiser, P.C.	Anthony B. Stumbo Gary Ettelman	c o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	gettelman@e-hlaw.com	Counsel to Jon Ballin
Faegre & Benson LLP	Elizabeth K. Flaagan	3200 Wells Fargo Center	1700 Lincoln St	Denver	CO	80203-4532		303-607-3694	eflaagan@faegre.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Farrell Fritz PC	Louis A. Scarcella Patrick T. Collins	1320 RexCorp Plaza		Uniondale	NY	11556-1320		516-227-0700	lscarcella@farrellfritz.com pcollins@farrellfritz.com	Counsel to Official Committee of Equity Holders
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	charles_filardi-law.com	Counsel to Federal Express Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	tdonovan_finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	jmurch_foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	jsimon_foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	fstevens_foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	mviscount_foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	fridders_rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	drosenzweig_fulbright.com	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	mparker_fulbright.com	Counsel to Southwest Research Institute
Genovese Joblove & Battista, P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	dcimo_gjb-law.com	Counsel to Ryder Integrated Logistics, Inc.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	dcrapo_gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	bhoover_goldbergsegalla.com	Attorneys for MasTec Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	abrilliant_goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	cdruehl_goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	bmehsack_gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	pbilowz_goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	James J Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	jsabella_gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer_gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr_previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	mdebbler_graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	diconzam_gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	heyens_gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	ckm_greensfelder.com jpb_greensfelder.com	Counsel to ARC Automotive, Inc.
Hahn Loeser & Parks LLP	Lawrence E Oscar Christopher W Peer	200 Public Square	Suite 2800	Cleveland	OH	44114		216-621-0150	leoscar_hahnlaw.com cpeer_hahnlaw.com	Counsel to Casco Products, a Unit of Sequa Corporation and ARC Automotive, Inc.
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia_halperinlaw.net ahalperin_halperinlaw.net jdyas_halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	rjclark_hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harrington, Dragich & O'Neill PLLC	David G Dragich	21043 Mack Avenue		Grosse Pointe Woods	MI	48236		313-886-4550	ddragich_hdolaw.com	Counsel to Internet Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	hleinwand_aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	judith.elkin_haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins_haynesboone.com kenric.kattner_haynesboone.com	Counsel to Highland Capital Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin_herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman_hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Ramona S. Neal	11311 Chinden Blvd., M S 314		Boise	ID	83714-0021		208-396-6484	Ramona.neal_hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	sharon.petrosino_hp.com	Counsel to Hewlett-Packard Financial Services Company
Hinckley Allen & Snyder LLP	Michael J Pendell	185 Asylum St CityPlace I	35th Floor	Hartford	CT	06103-3488		860-725-6200	mpendell_haslaw.com	Counsel to Barnes Group, Inc.
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	echarlton_hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Garry M. Graber	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	ggraber_hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	jkreher_hodgsonruss.com	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	amoog_hhlaw.com	Counsel to Umicore Autocat Canada Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	ecdolan_hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden_hhlaw.com	Counsel to XM Satellite Radio Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	dbaty_honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	tsable_honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	lmurphy_honigman.com	Attorneys for Guide Corporation and Lightsource Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker_honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	lgretchko_howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	lmc Bryan_hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	jrhunter_hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	tomschank_hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	sholmes_hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	aee_hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	Ben.Caughey_icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes_infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffery.gillispie_infineon.com	Global Account Manager for Infineon Technologies North America
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin_iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jackson Walker LLP	Bruce J. Ruzinsky	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	bruzinsky_jw.com	Counsel to Constellation NewEnergy, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	hforrest_jw.com	Counsel to Constellation NewEnergy, Inc.
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	JRS_Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jason, Inc.	Will Schultz, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	wschultz_jasoninc.com	General Counsel to Jason Incorporated
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	rpeterson_jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	gerdekomarek_bellsouth.net	Counsel to Peggy C. Brannon, Bay County Tax Collector
Jones Day	Corinne Ball	222 East 41st Street		New York	NY	10017		212-326-7844	cball_jonesday.com	Counsel to WL. Ross & Co., LLC
Jones Day	Peter J. Benvenuti Michaeline H. Correa	555 California St 26th Floor		San Francisco	CA	94104		415-626-3939	pibenvenuti_jonesday.com mcorrea_jonesday.com	Attorneys for Symantec Corporation, Successor-in-Interest to Veritas Corporation
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	sjfriedman_jonesday.com	Counsel to WL. Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	john.sieger_kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev_kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson_keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	lsarko_kellerrohrback.com claufenberg_kellerrohrback.com eriley_kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	ggotto_kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800	cwolfe_kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800	mstone_kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	lmagarik_kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	sjennik_kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy_kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	Daniel Egan	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	degan_kslaw.com	Counsel to KPMG LLP
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney_kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	jstempel_kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox_klng.com	Counsel to Wilmington Trust Company, as Indenture trustee
Kokomo Gas & Fuel Company	Patti E Pope Revenue Recovery Manager	Northern Indiana Public Service Company	801 East 86th Avenue	Merrillville	IN	46410			pepope_nisource.com	Kokomo Gas & Fuel Company
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	sosimmerman_kwgd.com	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	jay.selanders_kutackrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC;
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin_kutchinrufo.com	DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	knorthup_kutchinrufo.com	Counsel to Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Adam D. Bruski	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	adbruski_lambertleser.com	Counsel to Creditor Linamar Corp.
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook_lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude_lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela_lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider_lw.com	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	robert.rosenberg_lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer_aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles_lrlaw.com	Counsel to Freescale Semiconductor, Inc. f k a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman_lrlaw.com	Counsel to Freescale Semiconductor, Inc. f k a Motorola Semiconductor Systems (U.S.A.) Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland_linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	austin.bankruptcy_publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	dallas.bankruptcy_publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	houston_bankruptcy_publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	kwash_lockelord.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Locke Lord Bissell & Liddell	Timothy S. McFadden	111 South Wacker Drive		Chicago	IL	60606		312-443-0370	tmcfadden_lockelord.com	Counsel to Methode Electronics, Inc.
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed_loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins_loeb.com	Counsel to Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan_lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ilevee_lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen_lowenstein.com	Counsel to Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin_lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill_lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	vdagostino_lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	egc_lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs_maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	jlanden_madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	lmc_ml-legal.com	Counsel to Venture Plastics

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar_aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	gsantella_masudafunai.com	Counsel to NDK America, Inc. NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc. SL Tennessee, LLC and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler_mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas_mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	lsalzman_mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert_mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	jmsullivan_mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst_mwe.com	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	shandler_mwe.com mquinn_mwe.com	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sopincar_mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sriley_mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	jbernstein_mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	amccollough_mcquirewoods.com	Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	dblankes_mcquirewoods.com	Counsel for CSX Transportation, Inc.
McGuirewoods LLP	John H Maddock III	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	jmaddock_mcquirewoods.com	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	tslome_msek.com	Counsel for Pamela Geller
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko_msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	lpeterson_msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	mmeyers_mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	emeyers_mrriaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	rrosenbaum_mrriaw.net	Counsel to Prince George County, Maryland
Miami-Dade County Tax Collector	April Burch	Paralegal Unit	140 West Flagler St Ste 1403	Miami	FL	33130		305-375-5314	mdtcbbc_miamidade.gov	Paralegal Collection Specialist for Miami-Dade County
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	miag_michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	raterinkd_michigan.gov	Assistant Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	miag_michigan.gov	Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	trenda_milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219			vjones_millermartin.com	Counsel to Averitt Express
Miller Johnson	Thomas P. Sarb	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	sarbt_millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	greenj_millercanfield.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Marc N. Swanson	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-963-6420	swansonm_millercanfield.com	Counsel to Brose North America Holding LP and its affiliates
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	fusco_millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Mintz, Levin, Cohn, Ferris Glosky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	piricotta_mintz.com pricotta_mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	Jeff.Ott_molex.com	Counsel to Molex Connector Corp

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	agottfried_morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	mzelmanovitz_morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	resterkin_morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	lberkoff_morithock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	rurbanik_munsch.com jwielebinski_munsch.com drukavina_munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	sandy_nlsq.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	Knathan_nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	lmoore_pnc.com	Vice President and Senior Counsel to National City Commercial Capital
National Renewable Energy Laboratory	Marty Noland Principal Attorney	1617 Golden Blvd	Legal Office, Mail Stop 1734	Golden	CO	80401		303-384-7550	marty_noland_nrel.gov	Counsel for National Renewable Energy Laboratory
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	george.cauthen_nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	tracy.richardson_dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	dgheiman_jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	cahope_chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	jay.hurst_oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	msutter_ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	michaelz_orbotech.com	Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	mmoody_orourkeandmoody.com	Counsel to Ameritech Credit Corporation d b a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund_orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden_orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	jguy_orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	666 Fifth Avenue		New York	NY	10103-0001		212-506-3715	Rdaversa_orrick.com	Counsel to Bank of America, N.A.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	rwyrton_orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl_pszlaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	Rfeinstein_pszlaw.com lscharf_pszlaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	Daniel A. Lowenthal	1133 Avenue of the Americas		New York	NY	10036		212-336-2720	dalowenthal_pbwt.com	Counsel to American Finance Group, Inc. d b a Guaranty Capital Corporation
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	dwdykhous_pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	spaethlaw_phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	arosenberg_paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	ddavis_paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	emccolm_paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	sshimshak_paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	housnerp_michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	kmayhew_pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	lawallf_pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d b a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	jaffeh_pepperlaw.com	Counsel to SKF USA, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pepper, Hamilton LLP	Nina M. Varughese	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	varughesen_pepperlaw.com	Counsel to Capro, Ltd; Teleflex Automotive Manufacturing Corporation; Teleflex Incorporated; Ametek; Cleo, Inc.; Sierra International, Inc.
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423-2700		937-223-1130	scarter_pselaw.com	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	jmanheimer_pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	kcunningham_pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	rjp_pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	karen.dine_pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich_pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle_pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	richard.epling_pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear_pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore_pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	jsmairo_pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500 34 915 684	jh_previant.com mgr_previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	356	enrique.bujidos_es.pwc.com	Representative to DASE
QAD, Inc.	Stephen Tyler Esq	10,000 Midlantic Drive	Suite 100 West	Mt. Laurel	NJ	08054		856-840-2870	xst_qad.com	Counsel to QAD, Inc.
Quarles & Brady LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jharris_quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	John J. Dawson	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jdawson_quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	knye_quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rjp_quarles.com	Counsel for Flambeau Inc.
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	apille_reedsmith.com	Counsel to Infineon; Infineon Technologies
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	OH	44333		330-670-3215	jkaczka_republicengineered.com	Counsel to Republic Engineered Products, Inc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	jshickich_riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	jcrotty_rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600	tslome_rsmllp.com	Counsel to JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack_msn.com	Counsel to Russell Reynolds Associates, Inc.
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte_ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	pbosswick_ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Roberto Carrillo	230 Park Avenue	Suite 1130	New York	NY	10169		212-818-9200	rcarrillo_ssbb.com	Attorney's for Tecnomec S.r.L.
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	dweiner_schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin_schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Michael R Wernette	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	mwernette_schaferandweiner.com shellie_schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	rheilman_schaferandweiner.com	Counsel to Dott Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie_schiffhardin.com	Counsel to Means Industries
Schulte Roth & Zabel LLP	David J. Karp	919 Third Avenue		New York	NY	10022		212-756-2000	david.karp_srz.com	Counsel to Parnassus Holdings II, LLC and Platinum Equity Capital Partners II, LP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	james.bentley_srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook_srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schwartz Lichtenberg LLP	Barry E Lichtenberg Esq	420 Lexington Ave Ste 2400		New York	NY	10170		212-389-7818	barryster_att.net	Counsel to Marybeth Cunningham
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier_seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	rdremluk_seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	whanlon_seyfarth.com	Counsel to le Belier LBQ Foundry S.A. de C.V.
Shaw Gussis Fishman Glantz Wolfson & Towbin LLC	Brian L Shaw	321 N. Clark St.	Suite 800	Chicago	IL	60654		312-541-0151	bshaw100_shawgussis.com	Counsel to ATC Logistics & Electronics, Inc.
Sheehan Phinney Bass Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood_sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll_comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	ewaters_sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	msternstein_sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen_sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle_sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux_shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	rthibeaux_shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Kathleen M. LaManna	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5603	bankruptcy_goodwin.com	
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	asherman_sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	izackin_sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton	650 College Rd E		Princeton	NJ	08540		609-227-4600	vhamilton_sillscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	cfortgang_silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	kmiller_skfdelaware.com	Counsel to Airgas, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	fyates_sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	mmachen_sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Oscar N. Pinkas	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	opinkas_sonnenschein.com	Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	7800 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	richards_sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.; Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	cmeyer_ssd.com	Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	sarah.morrison_doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	hwangr_michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
State of Michigan Labor Division	Susan Przekop-Shaw	PO Box 30736		Lansing	MI	48909		517-373-2560	przekopshaws_michigan.gov	Assistant Attorney General as Attorney for the Michigan Workers' Compensation Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	jmbaumann_steeltechnologies.com	Counsel to Steel Technologies, Inc.
Sterns & Weinroth, P.C.	Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	jspecf_sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	cs_stevenslee.com cp_stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	mshaiken_stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich_stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman_stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	wbeard_stites.com loucourtsum_stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Stutman Treister & Glatt Professional Corporation	Christine M. Pajak Eric D. Goldberg Isaac M. Pachulski Esq Jeffrey H Davidson Esq	1901 Avenue of the Stars	12th Floor	Los Angeles	CA	90067		310-228-5600	cpajak_stutman.com egoldberg_stutman.com ipachulski_stutman.com jdavidson_stutman.com	Counsel to CR Intrinsic Investors, LLC, Elliot Associates, L.P., Highland Capital Management, L.P.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell_taftlaw.com	Counsel to Wren Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	miller_taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Teitelbaum & Baskin LLP	Jay Teitelbaum Ron Baskin	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	jteitelbaum_tblawlp.com rbaskin_tblawlp.com	Counsel to Mary H. Schaefer
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	agbanknewyork_ag.tn.gov	Tennessee Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	jforstot_tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio_tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			niizeki.tetsuhiro_furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	robert.morris_timken.com	Representative for Timken Corporation
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rhett.campbell_tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman_tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon_tklaw.com	Counsel to Victory Packaging
Thompson Coburn Fagel Haber	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	lnewman_tcfhlaw.com	Counsel to Aluminum International, Inc.
Thompson Coburn LLP d b a Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th Fl		Chicago	IL	60603		312-580-2215	dquaid_tcfhlaw.com efiledocketgroup_fagelhaber.com	Counsel for Penn Aluminum International Inc
TI Group Automotive Systms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	tguerriero_us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	jlevi_toddlevi.com	Counsel to Bank of Lincolnwood
U.S. Department of Justice	Matthew L Schwartz Joseph N Cordaro	Assistant United States Attorneys	86 Chambers Street 3rd Fl	New York	NY	10007		212-637-1945	matthew.schwartz_usdoj.gov	Counsel to Environmental Protection Agency; Internal Revenue Service; Department of Health and Human Services; and Customs and Border Protection
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	hazamboni_underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore_UP.com	Counsel to Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222		412-562-2546	djury_usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	ts Cobb_vorys.com	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	RGMason_wlrk.com	Counsel to Capital Research and Management Company
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	gtoering_wnj.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	mcruse_wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	growsb_wnj.com	Counsel to Behr Industries Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	gpeters_weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	gkurtz_ny.whitecase.com guzzi_whitecase.com dbaumstein_ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	tlauria_whitecase.com featon_miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	barnold_whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	jmoennich_wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winston & Strawn LLP	David Neier Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193		212-294-6700	dneier_winston.com cschreiber_winston.com	Counsel to Ad Hoc Group of Tranche A & B DIP Lenders
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	mwinthrop_winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	sokeefe_winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	agrumbine_wcsr.com	Counsel to Armacell
Womble Carlyle Sandridge & Rice, PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801			mbusenkell_wcsr.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	rkisicki_woodsoviatt.com	
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	skrause_zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167		212-692-8251	212-867-6395	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746		512-314-4416	512-314-4462	Counsel to APS Clearing, Inc.
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Counsel to Pullman Bank and Trust Company
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Bingham McHale LLP	John E Taylor Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766		248-576-5741		Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	212-972-1677	Co-Counsel for Yazaki North America, Inc.
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				Creditor
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	Counsel to Trutron Corporation
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202				General Counsel to Jason Incorporated
McCarthy Tetrault LLP	John J. Salmas	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6	Canada	416-362-1812	416-868-0673	Counsel to Themselves (McCarthy Tetrault LLP)
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	248-786-3596	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miller & Chevalier Chartered	Anthony F Shelley Timothy P O'Toole	655 Fifteenth Street NW Suite 900		Washington	DC	20005		202-626-5800		Counsel to Dennis Black, Charles Cunningham, and the Delphi Salaried Retiree Association
Morrison Cohen LLP	Joseph T. Moldovan Michael R Dal Lago	909 Third Ave		New York	NY	10022		212-735-8600		Counsel to Dennis Black, Charles Cunningham, and the Delphi Salaried Retiree Association
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth Jeffrey J. Angelovich Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876		908-722-0700	908-722-0755	Counsel to Rotor Clip Company, Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3157	212-373-2053	Counsel to Ambrake Corporation; Akebono Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	Counsel to SKF USA, Inc.
Professional Technologies Services	John V. Gorman	P.O. Box 304		Frankenmuth	MI	48734		989-385-3230	989-754-7690	Corporate Secretary for Professional Technologies Services
Quinn Emanuel Urquhart Oliver & Hedges LLP	Susheel Kirpalani James C Tecce Scott C Shelley	51 Madison Ave 22nd Fl		New York	NY	10010		212-849-7199	212-849-7100	Counsel For Collective Of Tranche C DIP Lenders
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Floor	New York	NY	10022		212-521-5400	212-521-5450	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333		330-670-3004	330-670-3020	Counsel to Republic Engineered Products, Inc.
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	Counsel to Blue Cross Blue Shield of South Carolina
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071		213-312-2000	213-312-2001	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	Attorneys for D-J, Inc.
Sachnoff & Weaver, Ltd	Arlene Gelman Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		Counsel to Dott Industries, Inc.
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Schiffirin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5811	860-251-5218	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD 1 E-4	Park Ridge	NJ	07656		201-930-7483		Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	Counsel to Excel Global Logistics, Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	Counsel to Bing Metals Group, Inc.; Genral Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	Counsel to Doosan Infracore America Corp.
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606		415-369-7301	415-369-8764	Counsel to Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	185 Asylum Street	CityPlace I 35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	Counsel to Barnes Group, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	Counsel to Nissan North America, Inc.
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	Counsel to Toshiba America Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	1166 Avenue of the Americas		New York	NY	10036-2708		212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

EXHIBIT D

Hearing Date And Time: January 21, 2010 at 10:00 a.m. (prevailing Eastern time)
Response Date And Time: January 14, 2010 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 155 North Wacker Drive
 Chicago, Illinois 60606
 (312) 407-0700
 John Wm. Butler, Jr.
 John K. Lyons
 Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 Four Times Square
 New York, New York 10036
 (212) 735-3000
 Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
 Reorganized Debtors

DPH Holdings Legal Information Hotline:
 Toll Free: (800) 718-5305
 International: (248) 813-2698

DPH Holdings Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

-----	-	x	
	:		
In re	:		Chapter 11
	:		
DPH HOLDINGS CORP., <u>et al.</u> ,	:		Case No. 05-44481 (RDD)
	:		
	:		(Jointly Administered)
Reorganized Debtors.	:		
-----	-	x	

REORGANIZED DEBTORS' FORTIETH OMNIBUS OBJECTION PURSUANT TO
 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN
 (A) BOOKS AND RECORDS CLAIMS, (B) FULLY SATISFIED CLAIMS, AND
 (C) OBJECTED-TO CLAIMS TO BE DISALLOWED, (II) MODIFY AND ALLOW
 CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B) CLAIMS TO BE FURTHER
 MODIFIED, (C) OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED,
AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). This Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order") on January 25, 2008, and the order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No. 14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii)

procedures for re-soliciting votes on the Modified Plan. This Court entered an order approving the Modified Plan (Docket No. 18707) on July 30, 2009.

4. On October 6, 2009, the Debtors substantially consummated the Modified Plan, the Effective Date¹ occurred, and the transactions under the Master Disposition Agreement and related agreements closed. In connection therewith, DIP Holdco LLP (subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), as assignee of DIP Holdco 3 LLC, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC, a Delaware limited liability company, and Steering Solutions Services Corporation, a Delaware corporation, acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration, including, without limitation, the disposition of certain retained assets and payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of these chapter 11 cases.

5. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

6. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

¹ Capitalized terms used but not defined in this Objection have the meanings ascribed to them in the Modified Plan.

B. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

7. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

8. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC ("KCC"), the claims and noticing agent in these cases, provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 and subsequently amended (collectively, the "Schedules and Statements")² and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

9. In addition, the Debtors published the Bar Date Notice in more than two dozen newspapers throughout the country and abroad³ and also published it electronically by

² The Schedules and Statement were amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008.

³ Specifically, notice was published in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), the
(cont'd)

posting on the then-current Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

10. Approximately 16,867 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. Since September 2006 the Debtors filed 39 omnibus Claims objections to Claims asserting prepetition liabilities. Since the Effective Date, the Reorganized Debtors have filed one omnibus Claims objection to Claims asserting prepetition liabilities against the Debtors and one omnibus Claims objection to Claims asserting administrative expense liabilities against the Debtors.⁴ After hearing these omnibus Claims objections, this Court disallowed and expunged approximately 11,867 Claims and modified approximately 4,077 Claims. In addition, the hearings with respect to 247 Claims were adjourned pursuant to the Claims Objection Procedures Order (as defined below).

11. On October 31, 2006, the Debtors filed a Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections (the "Claims Objection

(cont'd from previous page)

Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator.

⁴ Contemporaneously with the filing of this Fortieth Omnibus Claims Objection, the Reorganized Debtors are filing a third omnibus objection to administrative expense claims against the Debtors.

Procedures Motion"). On December 7, 2006, this Court entered an order granting the Claims Objection Procedures Motion (Docket No. 6089) (the "Claims Objection Procedures Order").

12. On November 30, 2007, the Debtors filed a Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187) (the "Supplemental Claims Objection Procedures Motion"). In that motion, the Debtors requested this Court, among other things, to authorize the Debtors to continue certain of their current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order, including omnibus Claims objections to more than 100 Claims. By order entered December 20, 2007, this Court granted the Supplemental Claims Objection Procedures Motion (Docket No. 11561).

13. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests" Modified Plan, art. 9.6.

14. By this Objection, the Reorganized Debtors are objecting to 358 Proofs of Claim, all of which are set forth by Claimant in alphabetical order on Exhibit I hereto and cross-referenced by proof of claim number and basis of objection. Exhibit H hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibit I hereto.

Relief Requested

15. By this Objection, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Claims set forth on Exhibit A hereto because they assert liabilities and dollar amounts that are not reflected on the Reorganized Debtors' books and records,⁵ (b) the Claims set forth on Exhibit B, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, because such Claims assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors as the result of cure payments that the Reorganized Debtors have made in connection with the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), and (c) the Claims set forth on Exhibit C hereto, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, because such Claims assert liabilities or dollar amounts that are not owed by the Reorganized Debtors because of cure payments that the Reorganized Debtors have made on account of a Contract Assumption.

16. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing (a) the Claims set forth on Exhibit D hereto, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, because such Claims assert liabilities that have been partially satisfied due to cure payments the

⁵ Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

Reorganized Debtors made in connection with Contract Assumptions and either the proposed allowed amount, class, and Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise, (b) the Claims set forth on Exhibit E hereto, which have been modified pursuant to a prior order of this Court, because such Claims assert dollar amounts or liabilities that have been partially satisfied due to cure payments that the Reorganized Debtors have on account of Contract Assumptions and either the proposed allowed amount, class, and the Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise, and (c) the Claims set forth on Exhibit F hereto, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, because such Claims assert liabilities or dollar amounts that have been partially satisfied due to cure payments that Reorganized Debtors made in connection with a Contract Assumption and either the proposed allowed amount, class, and Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

17. Finally, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 allowing the Claims set forth on Exhibit G hereto because either the proposed allowed amount, class, and Debtor against which the Claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Objections To Claims

C. Assumption Of Contracts And Related Cure Payments

18. The Debtors were party to thousands of contracts for the supply of goods to the Debtors' manufacturing operations. Pursuant to article 8.1(a) of the Modified Plan, all executory contracts and unexpired leases to which any of the Debtors was a party were deemed automatically assumed in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code as of the effective date of the Modified Plan, unless such executory contracts or unexpired leases (a) had been previously rejected by the Debtors pursuant to a final order of this Court, (b) were the subject of a motion to reject pending on or before such effective date, (c) were rejected or assumed pursuant to a motion to sell or transfer property or assets filed by the Debtors prior to such effective date, (d) had expired or been terminated on or prior to such effective date (and not otherwise extended) pursuant to their own terms, (e) were listed on Exhibit 8.1(a) (Rejected Contracts) to the Modified Plan as executory contracts or unexpired leases to be rejected pursuant to section 365 of the Bankruptcy Code, or (f) were otherwise rejected pursuant to the terms of the Modified Plan and/or upon the direction of either buyer pursuant to the Master Disposition Agreement. In early November 2009, as required under section 365 of the Bankruptcy Code and article 8.2 of the Modified Plan, the non-Debtor contract counterparties received payments to cure the undisputed defaults on the contracts (the "Cure Payments").

19. In some instances, certain Claims have been satisfied in whole or in part by a cure payment that the Reorganized Debtors made to executory contract counterparties or lessors as to unexpired leases under which such Claim arose. As a result, the Reorganized Debtors are seeking to reclassify all or a portion, as the case may be, of each such Claim that pertains to certain executory contracts or unexpired leases assumed pursuant to section 365 of the

Bankruptcy Code and therefore will be satisfied by payment of cure. In determining the amount by which each such Claim would be satisfied and the amount by which the classification of such Claim would be modified accordingly, the Reorganized Debtors reviewed the executory contracts and unexpired leases being assumed and also reviewed related documents to determine the amount of the relevant Claim that should remain unsecured, or should be classified as priority for reasons other than being subject to cure, as a result of the Cure Payments made by the Reorganized Debtors in early November 2009. To eliminate multiple recoveries for a single liability, by this Objection, the Reorganized Debtors seek entry of an order disallowing or modifying and allowing, as the case may be, certain Claims to accurately reflect the classification of such Claims against a Debtor as a result of the Cure Payments made by the Reorganized Debtors.

D. Books And Records Claims (Exhibit A Claims)

20. During the Reorganized Debtors' review of the Proofs of Claims filed in these cases, the Reorganized Debtors determined that certain Proofs of Claim assert dollar amounts or liabilities that are not owing pursuant to the Reorganized Debtors' books and records (the "Exhibit A Claims"). Accordingly, the Reorganized Debtors believe that the parties asserting Exhibit A Claims are not creditors of the Debtors.

21. A Claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (quoting In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." Id.

22. Set forth on Exhibit A hereto are the Exhibit A Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable. Accordingly, the Reorganized Debtors (a) object to the Exhibit A Claims and (b) seek entry of an order disallowing and expunging the Exhibit A Claims in their entirety. If this Court does not disallow and expunge any of the Exhibit A Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Exhibit A Claims at a later date on any basis whatsoever.

E. Fully Satisfied Claims (Exhibit B Claims)

23. During the Reorganized Debtors' review of the Proofs of Claim, the Reorganized Debtors determined that certain Proofs of Claim, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, assert a liability or dollar amount that is not owing pursuant to the Reorganized Debtors' books and records because each such Claim was fully satisfied by a Cure Payment (the "Exhibit B Claims"). Set forth on Exhibit B hereto are the Exhibit B Claims that the Reorganized Debtors have identified as Claims for which the Reorganized Debtors are no longer liable.

24. Accordingly, the Reorganized Debtors (a) object to the Exhibit B Claims and (b) seek entry of an order disallowing and expunging the Exhibit B Claims in their entirety. If this Court does not disallow and expunge the Exhibit B Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to the Exhibit B Claims at a later date on any basis whatsoever.

F. Objected-To Claims To Be Disallowed (Exhibit C Claims)

25. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim to which the Debtors or the Reorganized Debtors have previously

objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such Claims were fully satisfied by a Cure Payment (the "Exhibit C Claims"). Set forth on Exhibit C hereto are the Exhibit C Claims that the Reorganized Debtors have identified as Claims for which the Debtors are no longer liable.

26. Accordingly, the Reorganized Debtors (a) object to the Exhibit C Claims and (b) seek entry of an order disallowing and expunging the Exhibit C Claims in their entirety. If this Court does not disallow and expunge these Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to the Exhibit C Claims at a later date on any basis whatsoever.

G. Partially Satisfied Claims (Exhibit D Claims)

27. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, have been satisfied in part by Cure Payments and thus should be modified and allowed to reflect such Cure Payments (the "Exhibit D Claims"). Set forth on Exhibit D hereto is a list of such Claims that the Reorganized Debtors believe should be modified and allowed solely to assert a properly fully liquidated claim amount different from that asserted by the Claimant. The Reorganized Debtors propose to allow the Partially Satisfied Claims in amounts and class and against the Debtor that either are reflected in the Reorganized Debtors' books and records or constitute, in the Reorganized Debtors' business judgment, a reasonable compromise. For each Exhibit D Claim, Exhibit D reflects the amount, classification, and Debtor asserted in the Claimant's Proof of

Claim in a column titled "Claim As Docketed"⁶ and the proposed modified and allowed amount for the Claim in a column titled "Claim As Allowed."

28. The Reorganized Debtors object to the amount for each Exhibit D Claim listed on Exhibit D and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit D and be allowed in such amount. Thus, no Claimant listed on Exhibit D would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" for such Claim on Exhibit D. For clarity, Exhibit D refers to the Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D. With respect to each of the Exhibit D Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims be deemed withdrawn.

29. Accordingly, the Reorganized Debtors (a) object to the amount for each Exhibit D Claim and (b) seek an order modifying and allowing the Partially Satisfied Claims to reflect the Allowed Total as set forth on Exhibit D.

H. Claims To Be Further Modified (Exhibit E Claims)

30. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim which have been modified pursuant to a prior order of this Court have been satisfied in part by Cure Payments and that the amounts of such Claims should be modified and allowed (the "Exhibit E Claims"). Set forth on Exhibit E hereto is a list of the Exhibit E Claims that the Reorganized Debtors believe should be modified solely to assert a fully liquidated claim in an amount different from that asserted by the Claimant. For each Claim,

⁶ The Asserted Claim Amount on Exhibit D reflects only asserted liquidated claims.

Exhibit E reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."⁷ The proposed modified and allowed amount of such Exhibit E Claims is reflected in a column titled "Claim As Allowed."

31. The Reorganized Debtors object to the amount of each Claim listed on Exhibit E and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit E. Thus, no Claimant listed on Exhibit E would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" of such Claim on Exhibit E. For clarity, Exhibit E refers to the former Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibit E. With respect to each of the Exhibit E Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims be deemed withdrawn.

32. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Exhibit E Claim and (b) seek an order modifying and allowing the Exhibit E Claims to reflect the Allowed Total as set forth on Exhibit E.

I. Objected-To Claims To Be Modified And Allowed (Exhibit F Claims)

33. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, have been satisfied in part by Cure Payments (the "Exhibit F Claims"). Set forth on Exhibit F are the Exhibit F Claims that the Reorganized Debtors believe

⁷ The Asserted Claim Amounts on Exhibit E reflect only asserted liquidated claims.

should be modified and allowed solely to assert a fully liquidated claim in an amount different from that asserted by the Claimant. For each such Exhibit F Claim, Exhibit F reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."⁸ The proposed modified and allowed amount for such Exhibit F Claim is reflected in a column titled "Claim As Allowed."

34. The Reorganized Debtors object to the amount of each Claim listed on Exhibit F and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit F and allowed in such amount. Thus, no Claimant listed on Exhibit F would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" for such Claim on Exhibit F. For clarity, Exhibit F refers to the Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F. With respect to each of the such Exhibit F Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims be deemed withdrawn.

35. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Exhibit F Claim and (b) seek an order modifying and allowing the Exhibit F Claims to reflect the Allowed Total as set forth on Exhibit F.

J. Allowed Claims (Exhibit G Claims)

36. The Reorganized Debtors have reached settlements in principle with the holders of certain Proofs of Claim. In addition, the Reorganized Debtors propose to allow certain Claims in amounts, class, and against the Debtor that either (a) are reflected in the

⁸ The Asserted Claim Amount on Exhibit E reflects only asserted liquidated claims.

Reorganized Debtors' books and records or (b) constitute, in the Reorganized Debtors' business judgment, a reasonable compromise (the "Exhibit G Claims"). Accordingly, the Reorganized Debtors seek to have each of the Exhibit G Claims, certain of which have been modified pursuant to prior orders entered by this Court, be modified and allowed as set forth on Exhibit G.

37. Set forth on Exhibit G are the Claims that the Reorganized Debtors have identified as the Exhibit G Claims. The Reorganized Debtors are authorized to seek allowance of each of the Allowed Claims pursuant to articles 9.6(a) and 11 of the Modified Plan. With respect to each of the Exhibit G Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims be deemed withdrawn.

38. Accordingly, the Reorganized Debtors seek entry of an order modifying and allowing the Exhibit G Claims and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G.

Separate Contested Matters

39. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Fortieth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by this Court with respect to an objection asserted in this Fortieth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

40. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Fortieth Omnibus Claims Objection and to file additional objections to any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim not objected to in this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors discover. In addition, the Reorganized Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

41. Responses to this Fortieth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that order, but is qualified in all respects by the express terms thereof.

K. Filing And Service Of Responses

42. To contest an objection, responses (each, a "Response"), if any, to this Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with this Court in accordance with General Order M-242 (as amended) – registered users of this Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of

New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010.**

L. Contents Of Responses

43. Every Response to this Fortieth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with this Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Reorganized Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

- (f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

M. Timely Response Required

44. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Reorganized Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors request that this Court conduct a final hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Fortieth Omnibus Claims Objection.

45. Pursuant to the Claims Objection Procedures Order, only those Responses made in writing and timely filed and received will be considered by this Court. If a Claimant whose Proof of Claim is subject to this Fortieth Omnibus Claims Objection and who is served with this Fortieth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Reorganized Debtors may present to this Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in this Fortieth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Reorganized Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Objection Procedures Order.

Replies To Responses

46. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Fortieth Omnibus Claims Objection Order

47. Service of any order with regard to this Fortieth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

48. Questions about this Fortieth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Reorganized Debtors' counsel by e-mail to dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to KCC at 1-888-249-2691 or www.dphholdingsdocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

49. Notice of this Objection has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Sixteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Revising Certain Notice Procedures,

entered December 11, 2009 (Docket No. 19178). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

50. Pursuant to the Claims Objection Procedures Order, the Reorganized Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Fortieth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, and C is attached hereto as Exhibit J. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit D, E, F, and G is attached hereto as Exhibit K. Claimants will receive a copy of this Fortieth Omnibus Claims Objection without Exhibits A through K hereto. Claimants will nonetheless be able to review Exhibits A through K hereto free of charge by accessing the Reorganized Debtors' Legal Information Website (www.dphholdingsdocket.com). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
December 21, 2009

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti

Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
: In re : Chapter 11
: :
: DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
: :
: (Jointly Administered)
: Reorganized Debtors. :
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY
SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED,
(II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B)
CLAIMS TO BE FURTHER MODIFIED, AND (C) OBJECTED-TO CLAIMS TO
BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.
R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied
Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A)
Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To
Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims
Objection" or the "Objection")¹ of DPH Holdings Corp. and certain of its affiliated reorganized
debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December
21, 2009; and upon the record of the hearing held on the Fortieth Omnibus Claims Objection;
and after due deliberation thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Fortieth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, and G hereto was properly and timely served with a copy of the Fortieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Fortieth Omnibus Claims Objection, and notice of the deadline for responding to the Fortieth Omnibus Claims Objection. No other or further notice of the Fortieth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Fortieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Fortieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Fortieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A assert liabilities or dollar amounts for which the Debtors are not liable and that are not owing pursuant the Reorganized Debtors' books and records (the "Exhibit A Claims").

D. The Claims listed on Exhibit B assert liabilities and dollar amounts for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit B Claims").

E. The Claims listed on Exhibit C assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit C Claims").

F. The Claims listed on Exhibit D assert liabilities or dollar amounts that have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow each such Claim either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit D Claims").

G. The Claims listed on Exhibit E assert liabilities or dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to further modify and allow each such Claim either because the amounts, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit E Claims").

H. The Claims listed on Exhibit F assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow such claims either because the amount, class, and the Debtor against which the

Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit F Claims").

I. The Claims listed on Exhibit G assert liabilities or dollar amounts that the Reorganized Debtors propose to allow either because the proposed allowed amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit G Claims").

J. Exhibit H hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits D, E, F, and G. Exhibit I sets forth each of the Claims referenced on Exhibits A, B, C, D, E, F, and G in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Exhibit A Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.

2. Each Exhibit B Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Exhibit C Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety

4. Each Exhibit D Claim listed on Exhibit D hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed"

column of Exhibit D and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims are deemed withdrawn.

5. Each Exhibit E Claim listed on Exhibit E hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit E and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims are deemed withdrawn.

6. Each Exhibit F Claim listed on Exhibit F hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit F and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims are deemed withdrawn.

7. Each Exhibit G Claim listed on Exhibit G hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims are deemed withdrawn.

8. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Fortieth Omnibus Claims Objection except as such claims may have been settled and allowed.

9. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Fortieth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

10. Each of the objections by the Reorganized Debtors to each Claim addressed in the Fortieth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D,

E, F, and G constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014.

This order shall be deemed a separate order with respect to each Claim that is the subject of the Fortieth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

11. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
January __, 2010

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COLLINS & AIKMAN RICK ONISKO 26533 EVERGREEN SOUTHFIELD, MI 48076	15339	Secured: Priority: Administrative: Unsecured: <u>\$1,481,668.72</u> Total: <u>\$1,481,668.72</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HURST BYRON G C/O DAVID R SALYER ESQ E S GALLON & ASSOCIATES 40 WEST 4TH ST STE 2200 DAYTON, OH 45402	2285	Secured: Priority: Administrative: Unsecured: <u>\$10,000.00</u> Total: <u>\$10,000.00</u>	03/14/2006	DELPHI CORPORATION (05-44481)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES MATTHEW PAROLY 999 REPUBLIC DR ALLEN PARK, MI 48101	12391	Secured: <u>\$148,049.72</u> Priority: Administrative: Unsecured: <u>\$211,457.85</u> Total: <u>\$359,507.57</u>	07/28/2006	DELPHI CORPORATION (05-44481)

Total: 3 \$1,851,176.29

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AGAPE PLASTICS INC EFT O 11474 FIRST AVE NW GRAND RAPIDS, MI 49544	3964	Secured: Priority: Administrative: Unsecured: \$12,566.40 Total: \$12,566.40	05/01/2006	DELPHI CORPORATION (05-44481)
AMERICAN TECHNICAL CERAMICS 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102	3358	Secured: Priority: Administrative: Unsecured: \$11,214.73 Total: \$11,214.73	04/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
AMG INDUSTRIES INC 200 COMMERCE DR MT VERNON, OH 43050	5252	Secured: Priority: Administrative: Unsecured: \$1,886.40 Total: \$1,886.40	05/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	7657	Secured: Priority: Administrative: Unsecured: \$11,080.20 Total: \$11,080.20	06/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	5427	Secured: Priority: Administrative: Unsecured: \$31,350.84 Total: \$31,350.84	05/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AUMA TEC SA DE CV C/O MICHAEL G CRUSE WARNER NORCROSS & JUDD LLP 2000 TOWN CENTER STE 2700 SOUTHFIELD, MI 48075	10383	Secured: Priority: Administrative: Unsecured: \$33,417.69 Total: \$33,417.69	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BASF MEXICANA SA DE CV MS LAURA RANGEL AMERICAN POSTAL CENTER 501 N BRIDGE ST HIDALGO, TX 78557	6333	Secured: Priority: Administrative: Unsecured: \$51,588.18 Total: \$51,588.18	05/19/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
BOURNS INC ATTN MARY RODGERS 1200 COLUMBIA AVE RIVERSIDE, CA 92507	6683	Secured: Priority: Administrative: Unsecured: \$43,850.88 Total: \$43,850.88	05/23/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5084	Secured: Priority: Administrative: Unsecured: <u>\$1,370.20</u> Total: <u>\$1,370.20</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5085	Secured: Priority: Administrative: Unsecured: <u>\$1,011.99</u> Total: <u>\$1,011.99</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5087	Secured: Priority: Administrative: Unsecured: <u>\$31,423.21</u> Total: <u>\$31,423.21</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5086	Secured: Priority: Administrative: Unsecured: <u>\$7,831.58</u> Total: <u>\$7,831.58</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5083	Secured: Priority: Administrative: Unsecured: <u>\$849.39</u> Total: <u>\$849.39</u>	05/08/2006	DELPHI CORPORATION (05-44481)
COMMERCIAL PACKAGING INC 6548 W HIGGINS CHICAGO, IL 60656-2161	3304	Secured: Priority: Administrative: Unsecured: <u>\$230.00</u> Total: <u>\$230.00</u>	04/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
COMPUTER PATENT ANNUITIES LP GILL DAVID ACCOUNTS RECEIVABLE MANAGER CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS	15379	Secured: Priority: Administrative: Unsecured: <u>\$617,204.24</u> Total: <u>\$617,204.24</u>	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	12668	Secured: Priority: Administrative: Unsecured: <u>\$184,138.31</u> Total: <u>\$184,138.31</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	2117	Secured: Priority: Administrative: Unsecured: <u>\$4,381.59</u> Total: <u>\$4,381.59</u>	02/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
EIMO AMERICAS 1551 SAWGRASS CORPORATE PKWY STE 300 SUNRISE, FL 33323	5887	Secured: Priority: Administrative: Unsecured: <u>\$184,673.70</u> Total: <u>\$184,673.70</u>	05/15/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
FREUDENBERG NOK GENERAL PARTNERSHIP RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11603	Secured: <u>\$358,851.00</u> Priority: <u>\$80,742.02</u> Administrative: Unsecured: <u>\$60,066.20</u> Total: <u>\$499,659.22</u>	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NOK INC RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11602	Secured: Priority: <u>\$1,759.31</u> Administrative: Unsecured: <u>\$2,878.86</u> Total: <u>\$4,638.17</u>	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240	5463	Secured: Priority: Administrative: Unsecured: <u>\$17,971.26</u> Total: <u>\$17,971.26</u>	05/10/2006	DELPHI CORPORATION (05-44481)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	1565	Secured: Priority: Administrative: Unsecured: <u>\$47,879.16</u> Total: <u>\$47,879.16</u>	01/17/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	2020	Secured: Priority: Administrative: Unsecured: <u>\$131,166.32</u> Total: <u>\$131,166.32</u>	02/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	16670	Secured: Priority: <u>\$822.47</u> Administrative: Unsecured: <u> </u> Total: <u>\$822.47</u>	10/10/2005	DELPHI CORPORATION (05-44481)
INTERNATIONAL RECTIFIER CORPORATION RICHARD BRUNETTE AND THERESA WARDLE SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071	14215	Secured: Priority: Administrative: Unsecured: <u>\$453.25</u> Total: <u>\$453.25</u>	07/31/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16687	Secured: Priority: <u>\$84,902.01</u> Administrative: Unsecured: <u> </u> Total: <u>\$84,902.01</u>	10/10/2005	DELPHI CORPORATION (05-44481)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16686	Secured: Priority: <u>\$61,091.71</u> Administrative: Unsecured: <u> </u> Total: <u>\$61,091.71</u>	10/10/2005	DELPHI CORPORATION (05-44481)
KOKOMO GAS AND FUEL COMPANY JASON M TORF SCHIFF HARDIN LLP 6600 SEARS TOWER CHICAGO, IL 60606	11622	Secured: Priority: Administrative: Unsecured: <u>\$248,629.34</u> Total: <u>\$248,629.34</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	11924	Secured: Priority: <u>\$28,390.99</u> Administrative: Unsecured: <u>\$52,411.01</u> Total: <u>\$80,802.00</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LINEAR TECHNOLOGY CORPORATION JAMES M SULLIVAN MCDERMOTT WILL & EMERY 50 ROCKEFELLER PLZ NEW YORK, NY 10020-1605	16681	Secured: Priority: \$116,070.80 Administrative: Unsecured: Total: \$116,070.80	10/13/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	7289	Secured: Priority: Administrative: Unsecured: \$104,313.33 Total: \$104,313.33	06/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	726	Secured: Priority: Administrative: Unsecured: \$10,022.00 Total: \$10,022.00	11/21/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	5970	Secured: Priority: Administrative: Unsecured: \$78,321.60 Total: \$78,321.60	05/16/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS JEFFREY L CARESS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	15493	Secured: Priority: Administrative: Unsecured: \$5,762.88 Total: \$5,762.88	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1907	Secured: Priority: \$6,425.10 Administrative: Unsecured: Total: \$6,425.10	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1902	Secured: Priority: \$3,190.40 Administrative: Unsecured: Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1901	Secured: Priority: \$3,190.40 Administrative: Unsecured: _____ Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1898	Secured: Priority: \$3,086.40 Administrative: Unsecured: _____ Total: \$3,086.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 14621	9431	Secured: Priority: Administrative: Unsecured: \$961,318.16 Total: \$961,318.16	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MANDO AMERICA CORPORATION SKYE SUH PLC 32000 NORTHWESTERN HWY STE 260 FARMINGTON HILLS, MI 48334	1569	Secured: Priority: Administrative: Unsecured: \$291,268.45 Total: \$291,268.45	01/17/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	5390	Secured: Priority: Administrative: Unsecured: \$995.20 Total: \$995.20	05/09/2006	DELPHI CORPORATION (05-44481)
NISSAN TRADING CORP USA ATTN ALAN KALB 34405 W 12 MILE RD STE 225 FARMINGTON HILLS, MI 48331	293	Secured: Priority: Administrative: Unsecured: \$1,288.76 Total: \$1,288.76	11/03/2005	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
OETIKER INC 3305 WILSON ST MARLETTE, MI 48453-0217	722	Secured: Priority: Administrative: Unsecured: \$12,643.20 Total: \$12,643.20	11/21/2005	DELPHI CORPORATION (05-44481)
PLAINFIELD MOLDING INC 24035 RIVER WALK CT PLAINFIELD, IL 60544	12439	Secured: Priority: Administrative: Unsecured: \$15,964.33 Total: \$15,964.33	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053	520	Secured: Priority: Administrative: Unsecured: <u>\$193.34</u> Total: <u>\$193.34</u>	11/14/2005	DELPHI CORPORATION (05-44481)
SHIN ETSU POLYMER AMERICA INC 5600 MOWRY SCHOOL RD STE 320 NEWARK, CA 94560	11596	Secured: Priority: Administrative: Unsecured: <u>\$20,393.52</u> Total: <u>\$20,393.52</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	11706	Secured: <u>\$25,011.37</u> Priority: Administrative: Unsecured: <u>\$210,932.12</u> Total: <u>\$235,943.49</u>	07/27/2006	DELPHI CORPORATION (05-44481)
SUMIDA TRADING PTE LTD 996 BENDERMEER RD NO 04 05 TO 06339944 SINGAPORE	2215	Secured: Priority: Administrative: Unsecured: <u>\$2,499.20</u> Total: <u>\$2,499.20</u>	03/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THE FURUKAWA ELECTRIC CO LTD C/O PENN AYERS BUTLER ESQ SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043	16555	Secured: Priority: Administrative: Unsecured: <u>\$48,067.68</u> Total: <u>\$48,067.68</u>	02/26/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THERMOTEC SA DE CV 1302 S 5TH ST HOPKINS, MN 55343	6096	Secured: Priority: Administrative: Unsecured: <u>\$14,647.45</u> Total: <u>\$14,647.45</u>	05/16/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
THIERICA INC 900 CLANCY AVE NE GRAND RAPIDS, MI 49503	11536	Secured: Priority: Administrative: Unsecured: <u>\$4,591.80</u> Total: <u>\$4,591.80</u>	07/27/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TR BUTTERFIELD TRAIL CORP NDH PROPERTY MANAGEMENT SERVICES 7400 VISCOUNT STE 240 EL PASO, TX 79925	12342	Secured: Priority: Administrative: Unsecured: <u>\$32,627.13</u> Total: <u>\$32,627.13</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		52		\$4,380,909.06

EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN AIKOKU ALPHA INC ATTN GARY VIST ESQ C/O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16796	Secured: Priority: \$429,525.84 Administrative: Unsecured: _____ Total: \$429,525.84	01/29/2008	DELPHI CORPORATION (05-44481)
UPG DE MEXICO S DE RL DE CV WILLIAM HOLBROOK DIRECTOR OF FINANCE UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523	13546	Secured: \$42,827.19 Priority: Administrative: Unsecured: _____ Total: \$42,827.19	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		2		\$472,353.03

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 2468 Date Filed: 04/03/2006 Docketed Total: \$517,747.63 Filing Creditor Name: 3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144	Claim Holder Name 3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144 <u>Case Number*</u> 05-44481 <div> Secured _____ Priority _____ Unsecured _____ \$517,747.63 </div>	<div>Allowed Total:</div> <div> <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$434,298.11 </div>
Claim: 16370 Date Filed: 10/16/2006 Docketed Total: \$1,059,143.24 Filing Creditor Name: A BERGER PRECISION LTD 28 REGAN RD BRAMPTON, ON L7A 1A7 CANADA	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <div> Secured _____ Priority _____ Unsecured _____ \$1,059,143.24 </div>	<div>Allowed Total:</div> <div> <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$1,058,927.24 </div>
Claim: 1741 Date Filed: 02/01/2006 Docketed Total: \$1,669,714.54 Filing Creditor Name: ALLEGRO MICRO SYSTEMS INC 115 NORTHEAST CUTOFF WORCESTER, MA 01615	Claim Holder Name ALLEGRO MICRO SYSTEMS INC 115 NORTHEAST CUTOFF WORCESTER, MA 01615 <u>Case Number*</u> 05-44481 <div> Secured _____ Priority _____ Unsecured _____ \$1,669,714.54 </div>	<div>Allowed Total:</div> <div> <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$1,444,523.00 </div>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 8455 Date Filed: 06/23/2006 Docketed Total: \$171,798.50 Filing Creditor Name: ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393</p>	<p>Claim Holder Name ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$171,798.50 \$171,798.50</p>	<p>Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,384.41 \$2,384.41</p>
<p>Claim: 12159 Date Filed: 07/28/2006 Docketed Total: \$7,450.00 Filing Creditor Name: ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030</p>	<p>Claim Holder Name ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$7,450.00 \$7,450.00</p>	<p>Allowed Total: <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,725.00 \$3,725.00</p>
<p>Claim: 9151 Date Filed: 07/10/2006 Docketed Total: \$925,476.40 Filing Creditor Name: ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921</p>	<p>Claim Holder Name ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$925,476.40 \$925,476.40 UNL UNL</p>	<p>Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$465,879.47 \$465,879.47</p>
<p>Claim: 2343 Date Filed: 03/20/2006 Docketed Total: \$11,295.20 Filing Creditor Name: ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,295.20 \$11,295.20</p>	<p>Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,695.20 \$5,695.20</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 7506 Date Filed: 06/05/2006 Docketed Total: \$4,424,985.53 Filing Creditor Name: AT&T CORP 1355 W UNIVERSITY DR MESA, AZ 85021</p>	<p>Claim Holder Name AT&T CORP 1355 W UNIVERSITY DR MESA, AZ 85021</p> <p>Docketed Total: \$4,424,985.53</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority _____ Unsecured \$4,424,985.53</p>	<p>Allowed Total: \$2,197,185.31</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$2,197,185.31</p>
<p>Claim: 12195 Date Filed: 07/28/2006 Docketed Total: \$4,140,179.97 Filing Creditor Name: ATEL LEASING CORPORATION AS AGENT FOR CREDITOR 600 CALIFORNIA ST 6TH FL SAN FRANCISCO, CA 94108</p>	<p>Claim Holder Name ATEL LEASING CORPORATION AS AGENT FOR CREDITOR 600 CALIFORNIA ST 6TH FL SAN FRANCISCO, CA 94108</p> <p>Docketed Total: \$3,888,438.54</p> <p>Case Number* 05-44481</p> <p>Secured \$582,300.00 Priority _____ Unsecured \$3,306,138.54</p>	<p>Allowed Total: \$177,355.57</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$177,355.57</p>
<p>Claim: 12840 Date Filed: 07/28/2006 Docketed Total: \$662,721.49 Filing Creditor Name: BARNES GROUP INC TYLER COOPER & ALCORN LLP 185 ASYLUM ST CITY PLACE I 35TH FL HARTFORD, CT 06103-3488</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$662,721.49</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$662,721.49</p>	<p>Allowed Total: \$602,680.62</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$602,680.62</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 1704 Date Filed: 01/30/2006 Docketed Total: \$874,448.21 Filing Creditor Name: CAPRO LTD 155 S LIMERICK RD LIMERICK, PA 19468-1699</p>	<p>Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$299,723.41</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$574,724.80</p> <p><u>Secured</u> \$299,723.41</p> <p><u>Unsecured</u> \$574,724.80</p> <p>Docketed Total: \$874,448.21</p>	<p>Allowed Total:</p> <p><u>Secured</u> \$856,371.97</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$856,371.97</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$856,371.97</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$856,371.97</p>
<p>Claim: 1771 Date Filed: 02/03/2006 Docketed Total: \$200,547.61 Filing Creditor Name: CASTWELL PRODUCTS INC JPMORGAN CHASE BANK NA AS ASSIGNEE OF CASTWELL PRODUCTS INC 270 PARK AVE 17TH FL NEW YORK, NY 10017</p>	<p>Claim Holder Name JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$47,499.91</p> <p><u>Unsecured</u> \$153,047.70</p> <p><u>Secured</u></p> <p><u>Priority</u> \$47,499.91</p> <p><u>Unsecured</u> \$153,047.70</p> <p>Docketed Total: \$200,547.61</p>	<p>Allowed Total:</p> <p><u>Secured</u> \$178,429.84</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$178,429.84</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$178,429.84</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$178,429.84</p>
<p>Claim: 4018 Date Filed: 05/01/2006 Docketed Total: \$714,065.68 Filing Creditor Name: CENTURY MOLD & TOOL CO DI MONTE & LIZAK LLC 216 W HIGGINS RD PARK RIDGE, IL 60068</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$714,065.68</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$714,065.68</p> <p>Docketed Total: \$714,065.68</p>	<p>Allowed Total:</p> <p><u>Secured</u> \$664,259.24</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$664,259.24</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u> \$664,259.24</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$664,259.24</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 12687 Date Filed: 07/28/2006 Docketed Total: \$1,510,230.74 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$1,510,230.74</p> <p>Case Number* 05-44640 Secured Priority \$486,583.11 Unsecured \$1,023,647.63</p>	<p>Allowed Total: \$918,818.26</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$918,818.26</p>
<p>Claim: 10386 Date Filed: 07/24/2006 Docketed Total: \$315,699.49 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$315,699.49</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$315,699.49</p>	<p>Allowed Total: \$156,862.79</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$156,862.79</p>
<p>Claim: 12689 Date Filed: 07/28/2006 Docketed Total: \$176,114.66 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$176,114.66</p> <p>Case Number* 05-44640 Secured Priority \$42,727.58 Unsecured \$133,387.08</p>	<p>Allowed Total: \$78,486.32</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$78,486.32</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 10388</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$141,675.49</div> <div>Filing Creditor Name:</div> <div>CONTRARIAN FUNDS LLC AS</div> <div>ASSIGNEE OF GEMINI PLASTICS</div> <div>INC</div> <div>411 W PUTNAM AVE STE 225</div> <div>GREENWICH, CT 06830</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC AS</div> <div>ASSIGNEE OF GEMINI PLASTICS INC</div> <div>411 W PUTNAM AVE STE 225</div> <div>GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>Docketed Total:</div> <div><div>\$141,675.49</div><div>\$141,675.49</div><div>\$141,675.49</div></div>	<div>Allowed Total:</div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$111,540.19</div><div>\$111,540.19</div><div>\$111,540.19</div></div>
<div>Claim: 9796</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$572,033.91</div> <div>Filing Creditor Name:</div> <div>CONTRARIAN FUNDS LLC AS</div> <div>ASSIGNEE OF HITCHINER</div> <div>MANUFACTURING CO INC</div> <div>ATTN ALPA JIMENEZ</div> <div>411 W PUTNAM AVE STE 225</div> <div>GREENWICH, CT 06830</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC AS</div> <div>ASSIGNEE OF HITCHINER</div> <div>MANUFACTURING CO INC</div> <div>ATTN ALPA JIMENEZ</div> <div>411 W PUTNAM AVE STE 225</div> <div>GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>Docketed Total:</div> <div><div>\$572,033.91</div><div>\$8,179.67</div><div>\$563,854.24</div></div>	<div>Allowed Total:</div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$5,476.50</div><div>\$5,476.50</div><div>\$5,476.50</div></div>
<div>Claim: 12673</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$73,596.89</div> <div>Filing Creditor Name:</div> <div>CONTRARIAN FUNDS LLC AS</div> <div>ASSIGNEE OF OMRON</div> <div>AUTOMOTIVE ELECTRONICS INC</div> <div>ATTN ALPA JIMENEZ</div> <div>411 WEST PUTNAM AVENUE STE</div> <div>225</div> <div>GREENWICH, CT 06830</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC AS</div> <div>ASSIGNEE OF OMRON</div> <div>AUTOMOTIVE ELECTRONICS INC</div> <div>ATTN ALPA JIMENEZ</div> <div>411 WEST PUTNAM AVENUE STE 225</div> <div>GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>Docketed Total:</div> <div><div>\$73,596.89</div><div>\$8,179.67</div><div>\$563,854.24</div></div>	<div>Allowed Total:</div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$47,959.08</div><div>\$47,959.08</div><div>\$47,959.08</div></div>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 9791</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$299,745.20</div> <div>Filing Creditor Name:</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 425 GREENWICH, CT 06830</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 425 GREENWICH, CT 06830</div> <div>Docketed Total: \$299,745.20</div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$294,377.99</div></div></div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$297,288.34</div></div></div>	<div>Allowed Total: \$297,288.34</div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$297,288.34</div></div></div>
<div>Claim: 12695</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$120,459.00</div> <div>Filing Creditor Name:</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$120,459.00</div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$120,459.00</div></div></div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$528.00</div></div></div>	<div>Allowed Total: \$528.00</div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$528.00</div></div></div>
<div>Claim: 12696</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$109,002.60</div> <div>Filing Creditor Name:</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$109,002.60</div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$93,136.84</div></div></div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$93,136.84</div></div></div>	<div>Allowed Total: \$11,383.19</div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$11,383.19</div></div></div>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 12694 Date Filed: 07/28/2006 Docketed Total: \$91,243.71 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640</p> <p>Docketed Total: \$91,243.71</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$91,243.71 \$91,243.71</p>	<p>Allowed Total: \$5,593.21</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,593.21 \$5,593.21</p>
<p>Claim: 7371 Date Filed: 06/02/2006 Docketed Total: \$694,417.04 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640</p> <p>Docketed Total: \$694,417.04</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$694,417.04 \$694,417.04</p>	<p>Allowed Total: \$570,735.18</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$570,735.18 \$570,735.18</p>
<p>Claim: 14664 Date Filed: 07/31/2006 Docketed Total: \$2,624,997.09 Filing Creditor Name: COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST COOPER STANDARD AUTOMOTIVE 39550 ORCHARD HILL PL NOVI, MI 48376</p>	<p>Claim Holder Name DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005 <u>Case Number*</u> 05-44481</p> <p>Docketed Total: \$2,624,997.09</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,624,997.09 \$2,624,997.09</p>	<p>Allowed Total: \$2,240,832.25</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,240,832.25 \$2,240,832.25</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 8807 Date Filed: 06/30/2006 Docketed Total: \$4,687.50 Filing Creditor Name: CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473		Claim Holder Name CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473 <u>Case Number*</u> 05-44507	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,687.50 \$4,687.50	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,343.75 \$2,343.75	
Claim: 10906 Date Filed: 07/25/2006 Docketed Total: \$234,133.66 Filing Creditor Name: DATWYLER RUBBER & PLASTICS NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$234,133.66 \$234,133.66	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$126,124.21 \$126,124.21	
Claim: 10907 Date Filed: 07/25/2006 Docketed Total: \$929,544.79 Filing Creditor Name: DATWYLER RUBBER & PLASTICS NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$929,544.79 \$929,544.79	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$401,688.36 \$401,688.36	
Claim: 16284 Date Filed: 09/05/2006 Docketed Total: \$34,134.78 Filing Creditor Name: DAWLEN CORP 2029 MICOR DR PO BOX 884 JACKSON, MI 49203		Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$34,134.78 \$34,134.78	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,852.44 \$4,852.44	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
<p>Claim: 7244 Date Filed: 06/01/2006 Docketed Total: \$12,223.86 Filing Creditor Name: DICKIE GRABLER CO 10302 MADISON CLEVELAND, OH 44102</p>		<p>Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$12,223.86 \$12,223.86</p>		<p>Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$8,584.04 \$8,584.04</p>	
<p>Claim: 8374 Date Filed: 06/22/2006 Docketed Total: \$1,302.72 Filing Creditor Name: DYNACAST DEUTSCHLAND & CO KG HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219</p>		<p>Claim Holder Name DYNACAST DEUTSCHLAND GMBH & CO KG HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,302.72 \$1,302.72</p>		<p>Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$653.31 \$653.31</p>	
<p>Claim: 10596 Date Filed: 07/25/2006 Docketed Total: \$123,481.26 Filing Creditor Name: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898</p>		<p>Claim Holder Name LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$123,481.26 \$123,481.26</p>		<p>Allowed Total: <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$95,819.18 \$95,819.18</p>	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 15141 Date Filed: 07/31/2006 Docketed Total: \$438,605.19 Filing Creditor Name: EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676</p>	<p>Claim Holder Name EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676</p> <p>Docketed Total: \$438,605.19</p> <p>Case Number* 05-44640</p> <p>Secured \$204,708.80</p> <p>Priority</p> <p>Unsecured \$233,896.39</p> <p>\$233,896.39</p>	<p>Allowed Total: \$113,798.89</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$113,798.89</p> <p>\$113,798.89</p>
<p>Claim: 2063 Date Filed: 02/21/2006 Docketed Total: \$108,786.45 Filing Creditor Name: EMERSON & CUMING INC 46 MANNING RD BILLERICA, MA 01821</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$108,786.45</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$108,786.45</p> <p>\$108,786.45</p>	<p>Allowed Total: \$100,024.07</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$100,024.07</p> <p>\$100,024.07</p>
<p>Claim: 2695 Date Filed: 04/19/2006 Docketed Total: \$11,921.75 Filing Creditor Name: ENDURA PLASTICS & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</p>	<p>Claim Holder Name SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</p> <p>Docketed Total: \$11,921.75</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$11,921.75</p> <p>\$11,921.75</p>	<p>Allowed Total: \$5,677.40</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$0.00</p> <p>\$5,677.40</p> <p>\$5,677.40</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 8946</div> <div>Date Filed: 07/05/2006</div> <div>Docketed Total: \$653,356.73</div> <div>Filing Creditor Name:</div> <div>EPCOS INC</div> <div>GIBBONS PC</div> <div>ONE GATEWAY CTR</div> <div>NEWARK, NJ 07102-5310</div>	<div>Claim Holder Name</div> <div>EPCOS INC</div> <div>GIBBONS PC</div> <div>ONE GATEWAY CTR</div> <div>NEWARK, NJ 07102-5310</div> <div><div><div>Case Number*</div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$653,356.73</div><div>\$653,356.73</div><div>\$653,356.73</div></div></div> <div>Docketed Total: \$653,356.73</div>	<div>Allowed Total:</div> <div><div><div>Case Number*</div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$505,747.68</div><div>\$505,747.68</div><div>\$505,747.68</div></div></div>
<div>Claim: 14126</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$376,357.61</div> <div>Filing Creditor Name:</div> <div>FCI AUTOMOTIVE</div> <div>DEUTSCHLAND GMBH</div> <div>PIERCE ATWOOD LLP</div> <div>ONE MONUMENT SQ</div> <div>PORTLAND, ME 04101-1110</div>	<div>Claim Holder Name</div> <div>FCI AUTOMOTIVE DEUTSCHLAND GMBH</div> <div>PIERCE ATWOOD LLP</div> <div>ONE MONUMENT SQ</div> <div>PORTLAND, ME 04101-1110</div> <div><div><div>Case Number*</div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$376,357.61</div><div>\$376,357.61</div><div>\$376,357.61</div></div></div> <div>Docketed Total: \$376,357.61</div>	<div>Allowed Total:</div> <div><div><div>Case Number*</div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$166,841.77</div><div>\$166,841.77</div><div>\$166,841.77</div></div></div>
<div>Claim: 14130</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$407,299.95</div> <div>Filing Creditor Name:</div> <div>FCI USA INC</div> <div>PIERCE ATWOOD LLP</div> <div>ONE MONUMENT SQUARE</div> <div>PORTLAND, ME 04101-1110</div>	<div>Claim Holder Name</div> <div>FCI USA INC</div> <div>PIERCE ATWOOD LLP</div> <div>ONE MONUMENT SQUARE</div> <div>PORTLAND, ME 04101-1110</div> <div><div><div>Case Number*</div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$407,299.95</div><div>\$407,299.95</div><div>\$407,299.95</div></div></div> <div>Docketed Total: \$407,299.95</div>	<div>Allowed Total:</div> <div><div><div>Case Number*</div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$616,573.40</div><div>\$616,573.40</div><div>\$616,573.40</div></div></div>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 9951 Date Filed: 07/19/2006 Docketed Total: \$79,244.79 Filing Creditor Name: FERRO ELECTRONIC MATERIALS 1000 LAKESIDE AVE CLEVELAND, OH 44114		Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44481	Docketed Total: Priority <u>Secured</u> <u>Unsecured</u> \$79,244.79	Allowed Total: Priority <u>Secured</u> <u>Unsecured</u> \$73,210.94	\$73,210.94
Claim: 12212 Date Filed: 07/28/2006 Docketed Total: \$800,348.45 Filing Creditor Name: FLAMBEAU INC 801 LYNN AVE BARABOO, WI 53913		Claim Holder Name FLAMBEAU INC 801 LYNN AVE BARABOO, WI 53913 <u>Case Number*</u> 05-44481	Docketed Total: Priority <u>Secured</u> \$800,348.45 <u>Unsecured</u> \$800,348.45	Allowed Total: Priority <u>Secured</u> <u>Unsecured</u> \$370,783.68	\$370,783.68
Claim: 11542 Date Filed: 07/27/2006 Docketed Total: \$72,759.50 Filing Creditor Name: FLEX TECHNOLOGIES INC PO BOX 400 GUNDY DR MIDVALE, OH 44653		Claim Holder Name FLEX TECHNOLOGIES INC PO BOX 400 GUNDY DR MIDVALE, OH 44653 <u>Case Number*</u> 05-44481	Docketed Total: Priority <u>Secured</u> <u>Unsecured</u> \$72,759.50	Allowed Total: Priority <u>Secured</u> <u>Unsecured</u> \$37,188.07	\$37,188.07

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
<p>Claim: 8508 Date Filed: 06/26/2006 Docketed Total: \$22,258.80 Filing Creditor Name: FLOW DRY TECHNOLOGY LTD 379 ALBERT RD BROOKVILLE, OH 45309-924</p>		<p>Claim Holder Name FLOW DRY TECHNOLOGY LTD 379 ALBERT RD BROOKVILLE, OH 45309-924</p>	<p>Docketed Total: \$22,258.80</p>	<p>Allowed Total: \$7,556.56</p>	
<p>Claim: 12024 Date Filed: 07/28/2006 Docketed Total: \$6,517,990.78 Filing Creditor Name: FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004</p>		<p>Claim Holder Name FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004</p>	<p>Docketed Total: \$6,517,990.78</p>	<p>Allowed Total: \$6,611,381.90</p>	
<p>Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074</p>		<p>Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p>	<p>Docketed Total: \$337,154.09</p>	<p>Allowed Total: \$105,945.75</p>	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 10192 Date Filed: 07/21/2006 Docketed Total: \$5,295.00 Filing Creditor Name: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p>	<p>Claim Holder Name GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p> <p>Docketed Total: \$5,295.00</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,295.00 \$5,295.00</p>	<p>Allowed Total: \$950.00</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$950.00 \$950.00</p>
<p>Claim: 15140 Date Filed: 07/31/2006 Docketed Total: \$230,129.45 Filing Creditor Name: GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIDGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402</p>	<p>Claim Holder Name GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIDGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402</p> <p>Docketed Total: \$230,129.45</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$136,420.72 \$93,708.73 \$93,708.73</p>	<p>Allowed Total: \$128,908.50</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$128,908.50 \$128,908.50</p>
<p>Claim: 15429 Date Filed: 07/31/2006 Docketed Total: \$431,794.32 Filing Creditor Name: GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202</p>	<p>Claim Holder Name GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202</p> <p>Docketed Total: \$431,794.32</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$431,794.32 \$431,794.32</p>	<p>Allowed Total: \$427,955.37</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$427,955.37 \$427,955.37</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 831 Date Filed: 11/23/2005 Docketed Total: \$3,847.71 Filing Creditor Name: GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY		Claim Holder Name GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY <u>Case Number*</u> 05-44481	Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$3,847.71 \$3,847.71	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$1,783.17 \$1,783.17	
Claim: 13967 Date Filed: 07/31/2006 Docketed Total: \$283,429.97 Filing Creditor Name: HUTCHINSON FTS INC C/O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019		Claim Holder Name HUTCHINSON FTS INC C/O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019 <u>Case Number*</u> 05-44640	Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$283,429.97 \$283,429.97	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$205,360.53 \$205,360.53	
Claim: 12166 Date Filed: 07/28/2006 Docketed Total: \$177,730.00 Filing Creditor Name: IER INDUSTRIES INC 8271 BAVARIA RD E MACEDONIA, OH 44056		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640	Docketed Total: <u>Priority</u> <u>Secured</u> \$140,413.63 \$140,413.63 UNL UNL	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$168,071.05 \$168,071.05	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 5563 Date Filed: 05/10/2006 Docketed Total: \$10,363.27 Filing Creditor Name: INDIAK MANUFACTURING CORP EFT 1915 TECHNY RD NORTHBROOK, IL 60062-5382	Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDIAK MANUFACTURING CORP ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Docketed Total: Priority Secured Unsecured \$10,363.27 \$10,363.27	Case Number* 05-44481	Allowed Total: Priority Secured Unsecured \$7,973.56 \$7,973.56	
Claim: 12400 Date Filed: 07/28/2006 Docketed Total: \$95,890.67 Filing Creditor Name: INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Docketed Total: Priority Secured Unsecured \$95,890.67 \$95,890.67	Case Number* 05-44610	Allowed Total: Priority Secured Unsecured \$72,058.30 \$72,058.30	
Claim: 11968 Date Filed: 07/28/2006 Docketed Total: \$6,491,471.33 Filing Creditor Name: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Docketed Total: Priority Secured Unsecured \$6,491,471.33 \$6,491,471.33	Case Number* 05-44640	Allowed Total: Priority Secured Unsecured \$6,331,621.10 \$6,331,621.10	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 12178 Date Filed: 07/28/2006 Docketed Total: \$177,026.50 Filing Creditor Name: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606		Claim Holder Name INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Docketed Total: 	Secured 	Priority
		Case Number* 05-44567	Unsecured \$177,026.50 \$177,026.50	Secured 	Priority
Claim: 1790 Date Filed: 02/06/2006 Docketed Total: \$195,077.21 Filing Creditor Name: KEY SAFETY SYSTEMS & SUBSIDIARIES KEY SAFETY SYSTEMS INC 7000 NINETEEN MILE RD STERLING HEIGHTS, MI 48314		Claim Holder Name KEY SAFETY SYSTEMS & SUBSIDIARIES KEY SAFETY SYSTEMS INC 7000 NINETEEN MILE RD STERLING HEIGHTS, MI 48314	Docketed Total: 	Secured 	Priority
		Case Number* 05-44481	Unsecured \$195,077.21 \$195,077.21	Secured 	Priority
Claim: 15792 Date Filed: 08/02/2006 Docketed Total: \$140,983.79 Filing Creditor Name: KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007		Claim Holder Name KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007	Docketed Total: 	Secured 	Priority
		Case Number* 05-44640	Unsecured \$140,983.79 \$140,983.79	Secured 	Priority

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 15483 Date Filed: 07/31/2006 Docketed Total: \$66,952.29 Filing Creditor Name: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$66,952.29</p> <p><u>Case Number*</u> 05-44507</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$66,952.29 \$66,952.29</p>	<p>Allowed Total: \$64,388.47</p> <p><u>Case Number*</u> 05-44507</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$64,388.47 \$64,388.47</p>
<p>Claim: 15476 Date Filed: 07/31/2006 Docketed Total: \$248,551.45 Filing Creditor Name: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601</p>	<p>Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$248,551.45</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$248,551.45 \$248,551.45</p>	<p>Allowed Total: \$244,087.26</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$244,087.26 \$244,087.26</p>
<p>Claim: 9463 Date Filed: 07/13/2006 Docketed Total: \$108,415.00 Filing Creditor Name: LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX 1241 BUCK SHOALS RD PO BOX 109 HAMPTONVILLE, NC 27020</p>	<p>Claim Holder Name LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX 1241 BUCK SHOALS RD PO BOX 109 HAMPTONVILLE, NC 27020</p> <p>Docketed Total: \$108,415.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$108,415.00 \$108,415.00</p>	<p>Allowed Total: \$15,341.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$15,341.00 \$15,341.00</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED			
<p>Claim: 16616 Date Filed: 06/22/2007 Docketed Total: \$414,063.61 Filing Creditor Name: MAC ARTHUR CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERSTON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439</p>		<p>Claim Holder Name JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413 <u>Case Number*</u> 05-44640</p>		<p>Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$414,063.61 \$414,063.61</p>	<p>Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$339,363.99 \$339,363.99</p>		
<p>Claim: 5115 Date Filed: 05/08/2006 Docketed Total: \$210,634.01 Filing Creditor Name: MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE, IL 60007</p>		<p>Claim Holder Name MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE, IL 60007 <u>Case Number*</u> 05-44481</p>		<p>Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$210,634.01 \$210,634.01</p>	<p>Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$71,857.54 \$71,857.54</p>		
<p>Claim: 4501 Date Filed: 05/02/2006 Docketed Total: \$48,815.08 Filing Creditor Name: MIDTOWN CLAIMS LLC 65 EAST 55TH ST 19TH FL NEW YORK, NY 10022</p>		<p>Claim Holder Name MIDTOWN CLAIMS LLC 65 EAST 55TH ST 19TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44640</p>		<p>Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$48,815.08 \$48,815.08</p>	<p>Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$43,925.24 \$43,925.24</p>		
<p>Claim: 15211 Date Filed: 07/31/2006 Docketed Total: \$1,352,891.10 Filing Creditor Name: MILLENNIUM INDUSTRIES CORPORATION CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435</p>		<p>Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640</p>		<p>Docketed Total: <u>Priority</u> \$704,727.68 \$704,727.68 <u>Secured</u> <u>Unsecured</u> \$1,352,891.10 \$648,163.42 \$648,163.42</p>	<p>Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$41,467.60 \$41,467.60</p>		

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 3738 Date Filed: 05/01/2006 Docketed Total: \$50,374.12 Filing Creditor Name: MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086</p>	<p>Claim Holder Name MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086</p> <p>Docketed Total: \$50,374.12</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority _____ Unsecured \$50,374.12</p> <p>\$50,374.12</p>	<p>Allowed Total: \$40,800.82</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$40,800.82</p> <p>\$40,800.82</p>
<p>Claim: 2402 Date Filed: 03/24/2006 Docketed Total: \$2,537,512.52 Filing Creditor Name: MOTOROLA INC AKA MOTOROLA AIEG MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$2,537,512.52</p> <p>Case Number* 05-44640</p> <p>Secured \$750,487.44 Priority _____ Unsecured \$1,787,025.08</p> <p>\$750,487.44 \$1,787,025.08</p>	<p>Allowed Total: \$260,400.00</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$260,400.00</p> <p>\$260,400.00</p>
<p>Claim: 2221 Date Filed: 03/07/2006 Docketed Total: \$60,110.00 Filing Creditor Name: NICHIA AMERICA CORPORATION 3775 HEMPLAND RD MOUNTVILLE, PA 17554</p>	<p>Claim Holder Name NICHIA AMERICA CORPORATION 3775 HEMPLAND RD MOUNTVILLE, PA 17554</p> <p>Docketed Total: \$60,110.00</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$60,110.00</p> <p>\$60,110.00</p>	<p>Allowed Total: \$29,480.00</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$29,480.00</p> <p>\$29,480.00</p>
<p>Claim: 7571 Date Filed: 06/06/2006 Docketed Total: \$152,953.02 Filing Creditor Name: NORTHERN ENGRAVING CORPORATION 803 S BLACK RIVER ST SPARTA, WI 54656</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$152,953.02</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$152,953.02</p> <p>\$152,953.02</p>	<p>Allowed Total: \$130,013.86</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$130,013.86</p> <p>\$130,013.86</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED			
<p>Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$977,354.65 Filing Creditor Name: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067</p>	<p>Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p>	<p>Docketed Total: \$977,354.65</p>	<p>Priority</p>	<p>Secured</p>	<p>Unsecured</p>	<p>Allowed Total:</p>	<p>\$191,266.99</p>
<p>Claim: 16393 Date Filed: 10/26/2006 Docketed Total: \$84,892.57 Filing Creditor Name: OFFSHORE INTERNATIONAL INCORPORATED QUARLES & BRADY STREICH LANG LLP ONE S CHURCH AVE STE 1700 TUCSON, AZ 85701</p>	<p>Claim Holder Name OFFSHORE INTERNATIONAL INCORPORATED QUARLES & BRADY STREICH LANG LLP ONE S CHURCH AVE STE 1700 TUCSON, AZ 85701</p>	<p>Docketed Total: \$84,892.57</p>	<p>Priority</p>	<p>Secured</p>	<p>Unsecured</p>	<p>Allowed Total:</p>	<p>\$42,446.29</p>
<p>Claim: 16318 Date Filed: 09/14/2006 Docketed Total: \$1,428,927.86 Filing Creditor Name: OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085</p>	<p>Claim Holder Name OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085</p>	<p>Docketed Total: \$1,428,927.86</p>	<p>Priority</p>	<p>Secured</p>	<p>Unsecured</p>	<p>Allowed Total:</p>	<p>\$465,873.65</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 11568</p> <p>Date Filed: 07/27/2006</p> <p>Docketed Total: \$30,102.47</p> <p>Filing Creditor Name:</p> <p>ON SEMICONDUCTOR</p> <p>COMPONENTS INDUSTRIES LLC</p> <p>ONE RENAISSANCE SQUARE</p> <p>TWO N CENTRAL AVE</p> <p>PHOENIX, AZ 85004-2391</p>	<p>Claim Holder Name</p> <p>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$30,102.47</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$30,102.47</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$29,961.47</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$29,961.47</p>	<p>Allowed Total: \$29,961.47</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$29,961.47</p>
<p>Claim: 11190</p> <p>Date Filed: 07/26/2006</p> <p>Docketed Total: \$87,844.88</p> <p>Filing Creditor Name:</p> <p>PARLEX CORPORATION</p> <p>KUTCHIN & RUFO PC</p> <p>155 FEDERAL ST 17TH FL</p> <p>BOSTON, MA 02110</p>	<p>Claim Holder Name</p> <p>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$87,844.88</p> <p><u>Case Number*</u> 05-44610</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$87,844.88</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$74,795.17</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$74,795.17</p>	<p>Allowed Total: \$74,795.17</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$74,795.17</p>
<p>Claim: 14347</p> <p>Date Filed: 07/31/2006</p> <p>Docketed Total: \$5,486,881.18</p> <p>Filing Creditor Name:</p> <p>PHILIPS SEMICONDUCTORS INC</p> <p>KIRKPATRICK & LOCKHART</p> <p>NICHOLSON GRAHAM LLP</p> <p>599 LEXINGTON AVE</p> <p>NEW YORK, NY 10022</p>	<p>Claim Holder Name</p> <p>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$5,486,881.18</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$5,486,881.18</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$5,486,881.18</p>	<p>Allowed Total: \$1,917,474.40</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,917,474.40</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$203,432.68</p> <p>Case Number* 05-44640</p> <p>Secured \$203,432.68</p> <p>Priority</p> <p>Unsecured</p>	<p>Allowed Total: \$172,471.39</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$172,471.39</p>
<p>Claim: 12438 Date Filed: 07/28/2006 Docketed Total: \$11,330.41 Filing Creditor Name: PLAINFIELD STAMP ILLINOIS INC 1351 NORTH DIVISION ST PLAINFIELD, IL 60544</p>	<p>Claim Holder Name PLAINFIELD STAMP ILLINOIS INC 1351 NORTH DIVISION ST PLAINFIELD, IL 60544</p> <p>Docketed Total: \$11,330.41</p> <p>Case Number* 05-44567</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$11,330.41</p>	<p>Allowed Total: \$5,867.91</p> <p>Case Number* 05-44567</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$5,867.91</p>
<p>Claim: 4268 Date Filed: 05/01/2006 Docketed Total: \$144,807.94 Filing Creditor Name: QUALITY SCREW & NUT CO 1745 PAYSHPERE CIRCLE ADD CHG 071205 LC CHICAGO, IL 60674</p>	<p>Claim Holder Name QUALITY SCREW & NUT CO 1745 PAYSHPERE CIRCLE ADD CHG 071205 LC CHICAGO, IL 60674</p> <p>Docketed Total: \$144,807.94</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$144,807.94</p>	<p>Allowed Total: \$138,972.84</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$138,972.84</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 15231 Date Filed: 07/31/2006 Docketed Total: \$614,058.16 Filing Creditor Name: QUALITY SYNTHETIC RUBBER INC BUCKINGHAM DOOLITTLE & BURROUGHS LLP PO BOX 1500 AKRON, OH 44309-1500</p>	<p>Claim Holder Name QUALITY SYNTHETIC RUBBER INC BUCKINGHAM DOOLITTLE & BURROUGHS LLP PO BOX 1500 AKRON, OH 44309-1500</p> <p>Docketed Total: \$614,058.16</p> <p>Case Number* 05-44547</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$614,058.16</p> <p>\$614,058.16</p>	<p>Allowed Total: \$333,450.27</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$333,450.27</p> <p>\$333,450.27</p>
<p>Claim: 2739 Date Filed: 04/24/2006 Docketed Total: \$102,734.69 Filing Creditor Name: QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</p>	<p>Claim Holder Name SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</p> <p>Docketed Total: \$102,734.69</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$102,734.69</p> <p>\$102,734.69</p>	<p>Allowed Total: \$64,447.31</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$64,447.31</p> <p>\$64,447.31</p>
<p>Claim: 11264 Date Filed: 07/27/2006 Docketed Total: \$673,272.82 Filing Creditor Name: REPUBLIC ENGINEERED PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE ESTE 2100 CLEVELAND, OH 44114</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$673,272.82</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$673,272.82</p> <p>\$673,272.82</p>	<p>Allowed Total: \$179,774.97</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$179,774.97</p> <p>\$179,774.97</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
<p>Claim: 11527 Date Filed: 07/27/2006 Docketed Total: \$45,258.00 Filing Creditor Name: ROTAFORM LLC VON BRIESEN & ROPER 411 E WISCONSIN AVE STE 700 MILWAUKEE, WI 53202</p>		Claim Holder Name	Docketed Total:	Allowed Total:	
		LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019			
		<u>Case Number*</u> 05-44640	<u>Secured</u> \$45,258.00 <u>Unsecured</u> \$45,258.00 \$45,258.00	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$37,322.00 \$37,322.00	
<p>Claim: 1216 Date Filed: 12/19/2005 Docketed Total: \$48,089.03 Filing Creditor Name: SFS INTEC INC SPRING ST & VAN REED RD PO BOX 6326 WYOMISSING, PA 19610</p>		Claim Holder Name	Docketed Total:	Allowed Total:	
		HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070			
		<u>Case Number*</u> 05-44481	<u>Secured</u> \$48,089.03 <u>Unsecured</u> \$48,089.03 \$48,089.03	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$19,911.66 \$19,911.66	
<p>Claim: 2274 Date Filed: 03/13/2006 Docketed Total: \$222,238.45 Filing Creditor Name: SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP 4440 WARRENSVILLE CENTER RD WARRENSVILLE HEIGHTS, OH 44128</p>		Claim Holder Name	Docketed Total:	Allowed Total:	
		SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP 4440 WARRENSVILLE CENTER RD WARRENSVILLE HEIGHTS, OH 44128			
		<u>Case Number*</u> 05-44481	<u>Secured</u> \$222,238.45 <u>Unsecured</u> \$222,238.45 \$222,238.45	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$56,390.89 \$56,390.89	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
<p>Claim: 11247 Date Filed: 07/27/2006 Docketed Total: \$641,832.63 Filing Creditor Name: SKF USA INC PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899</p>	<p>Claim Holder Name SKF USA INC PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899</p>	<p>Docketed Total: \$641,832.63</p>	<p>Secured \$85,147.54 Priority \$556,685.09 Unsecured \$556,685.09</p>	<p>Case Number* 05-44640</p>	<p>Allowed Total: \$29,777.40 Priority \$29,777.40 Unsecured \$29,777.40</p>
<p>Claim: 11274 Date Filed: 07/27/2006 Docketed Total: \$176,158.38 Filing Creditor Name: SMALL PARTS INC PO BOX 7002 LOGANSFORT, IN 46947</p>	<p>Claim Holder Name SMALL PARTS INC PO BOX 7002 LOGANSFORT, IN 46947</p>	<p>Docketed Total: \$176,158.38</p>	<p>Secured \$176,158.38 Priority \$176,158.38 Unsecured \$176,158.38</p>	<p>Case Number* 05-44481</p>	<p>Allowed Total: \$100,458.41 Priority \$100,458.41 Unsecured \$100,458.41</p>
<p>Claim: 14137 Date Filed: 07/31/2006 Docketed Total: \$2,752,068.75 Filing Creditor Name: SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p>	<p>Claim Holder Name SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004</p>	<p>Docketed Total: \$2,752,068.75</p>	<p>Secured \$2,752,068.75 Priority \$2,752,068.75 Unsecured \$2,752,068.75</p>	<p>Case Number* 05-44640</p>	<p>Allowed Total: \$2,707,356.75 Priority \$2,707,356.75 Unsecured \$2,707,356.75</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 14489 Date Filed: 07/31/2006 Docketed Total: \$3,750,708.82 Filing Creditor Name: SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION SILVER POINT CAPITAL TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830		Claim Holder Name SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION SILVER POINT CAPITAL TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total: Priority Secured Unsecured \$3,750,708.82 \$3,750,708.82	Allowed Total: Priority Secured Unsecured \$3,724,793.18 \$3,724,793.18	
Claim: 14134 Date Filed: 07/31/2006 Docketed Total: \$511,656.31 Filing Creditor Name: SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830		Claim Holder Name SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total: Priority Secured Unsecured \$511,656.31 \$511,656.31	Allowed Total: Priority Secured Unsecured \$164,793.93 \$164,793.93	
Claim: 14147 Date Filed: 07/31/2006 Docketed Total: \$5,430,121.66 Filing Creditor Name: SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830		Claim Holder Name GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Docketed Total: Priority Secured Unsecured \$5,430,121.66 \$5,430,121.66	Allowed Total: Priority Secured Unsecured \$4,998,144.79 \$4,998,144.79	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED			
<p>Claim: 26 Date Filed: 10/17/2005 Docketed Total: \$162.00 Filing Creditor Name: SPERRY & RICE MFG CO LLC 9146 US 52 BROOKVILLE, IN 47012</p>		<p>Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p>		<p>Allowed Total: \$40.50</p>			
<p>Case Number* 05-44481</p>		<p>Secured Unsecured \$162.00 \$162.00</p>		<p>Case Number* 05-44640 Secured Priority Unsecured \$40.50 \$40.50</p>			
<p>Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$72,034.20 Filing Creditor Name: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067</p>		<p>Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p>		<p>Allowed Total: \$63,774.83</p>			
<p>Case Number* 05-44640</p>		<p>Secured Priority Unsecured \$72,034.20 \$72,034.20</p>		<p>Case Number* 05-44640 Secured Priority Unsecured \$63,774.83 \$63,774.83</p>			
<p>Claim: 12257 Date Filed: 07/28/2006 Docketed Total: \$217,822.60 Filing Creditor Name: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101</p>		<p>Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p>		<p>Allowed Total: \$217,587.60</p>			
<p>Case Number* 05-44567</p>		<p>Secured Priority Unsecured \$21,450.40 \$196,372.20 \$21,450.40 \$196,372.20</p>		<p>Case Number* 05-44567 Secured Priority Unsecured \$217,587.60 \$217,587.60</p>			

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 10011 Date Filed: 07/20/2006 Docketed Total: \$2,009.90 Filing Creditor Name: TERMAX CORP DEPARTMENT 4137 CAROL STREAM, IL 60122-4137		Claim Holder Name TRADE DEBT NET 281 TRESSER BLVD STE 1501 STAMFORD, CT 06901 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,009.90 \$2,009.90	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$99.50 \$99.50	
Claim: 10180 Date Filed: 07/21/2006 Docketed Total: \$1,670,436.79 Filing Creditor Name: THE CHERRY CORPORATION MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096		Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,670,436.79 \$1,670,436.79	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,440,545.65 \$1,440,545.65	
Claim: 2649 Date Filed: 04/13/2006 Docketed Total: \$68,059.78 Filing Creditor Name: THE FURUKAWA ELECTRIC CO LTD SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-47452	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$68,059.78 \$68,059.78	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$34,029.89 \$34,029.89	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED			
<p>Claim: 14319 Date Filed: 07/31/2006 Docketed Total: \$5,239,434.98 Filing Creditor Name: THE TIMKEN COMPANY 1835 DUEBER AVE SW PO BOX 6927 CANTON, OH 44706-0927</p>		<p>Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p>		<p>Docketed Total:</p>	<p>\$5,239,434.98</p>	<p>Allowed Total:</p>	<p>\$2,847,130.71</p>
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> \$732,657.37</p>	<p><u>Priority</u> \$1,803,986.64</p>	<p><u>Unsecured</u> \$2,702,790.97</p>	<p><u>Secured</u> _____</p>	<p><u>Priority</u> _____</p>
			<p>\$732,657.37</p>	<p>\$1,803,986.64</p>	<p>\$2,702,790.97</p>	<p>_____</p>	<p>\$2,847,130.71</p>
<p>Claim: 11743 Date Filed: 07/27/2006 Docketed Total: \$1,777,501.48 Filing Creditor Name: TI GROUP AUTOMOTIVE SYSTEMS LLC GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614</p>		<p>Claim Holder Name JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</p>		<p>Docketed Total:</p>	<p>\$1,777,501.48</p>	<p>Allowed Total:</p>	<p>\$1,299,418.83</p>
		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u> _____</p>	<p><u>Priority</u> _____</p>	<p><u>Unsecured</u> \$1,777,501.48</p>	<p><u>Secured</u> _____</p>	<p><u>Priority</u> _____</p>
					<p>\$1,777,501.48</p>	<p>_____</p>	<p>\$1,299,418.83</p>
<p>Claim: 2625 Date Filed: 04/13/2006 Docketed Total: \$202,626.18 Filing Creditor Name: TINNEMAN PALNUT ENGINEERED PRODUCTS PO BOX 10 BRUNSWICK, OH 44212</p>		<p>Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p>		<p>Docketed Total:</p>	<p>\$202,626.18</p>	<p>Allowed Total:</p>	<p>\$193,770.44</p>
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> _____</p>	<p><u>Priority</u> _____</p>	<p><u>Unsecured</u> \$202,626.18</p>	<p><u>Secured</u> _____</p>	<p><u>Priority</u> _____</p>
					<p>\$202,626.18</p>	<p>_____</p>	<p>\$193,770.44</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 2627 Date Filed: 04/13/2006 Docketed Total: \$1,923.00 Filing Creditor Name: TINNERMAN PALNUT ENGINEERED PRODUCTS PO BOX 10 BRUNSWICK, OH 44212-2344</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$1,923.00</p> <p>Case Number* 05-44547 Secured Priority Unsecured \$1,923.00</p> <p>\$1,923.00</p>	<p>Allowed Total: \$384.60</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$384.60</p> <p>\$384.60</p>
<p>Claim: 2636 Date Filed: 04/13/2006 Docketed Total: \$4,770.00 Filing Creditor Name: TINNERMAN PALNUT ENGINEERED PRODUCTS PO BOX 10 BRUNSWICK, OH 44212-2344</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$4,770.00</p> <p>Case Number* 05-44567 Secured Priority Unsecured \$4,770.00</p> <p>\$4,770.00</p>	<p>Allowed Total: \$2,385.00</p> <p>Case Number* 05-44567 Secured Priority Unsecured \$2,385.00</p> <p>\$2,385.00</p>
<p>Claim: 9435 Date Filed: 07/13/2006 Docketed Total: \$37,488.17 Filing Creditor Name: TOPCRAFT PRECISION MOLDERS EFT 301 IVYLAND RD WARMINSTER, PA 18974</p>	<p>Claim Holder Name TOPCRAFT PRECISION MOLDERS EFT 301 IVYLAND RD WARMINSTER, PA 18974</p> <p>Docketed Total: \$37,488.17</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$37,488.17</p> <p>\$37,488.17</p>	<p>Allowed Total: \$29,113.78</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$29,113.78</p> <p>\$29,113.78</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 12239</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$599,351.09</div> <div>Filing Creditor Name: TOSHIBA AMERICA ELECTRONIC COMPONENTS INC</div> <div>WEILAND GOLDEN SMILEY WANG EKVALL & STROK</div> <div>650 TOWN CENTER DR STE 950 COSTA MESA, CA 92626</div>	<div>Claim Holder Name</div> <div>TOSHIBA AMERICA ELECTRONIC COMPONENTS INC</div> <div>WEILAND GOLDEN SMILEY WANG EKVALL & STROK</div> <div>650 TOWN CENTER DR STE 950 COSTA MESA, CA 92626</div> <div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$599,351.09</div></div></div> <div><div><u>Allowed Total:</u></div><div>\$599,351.09</div></div>	<div><div><u>Case Number*</u></div><div>05-44640</div></div> <div><div><u>Secured</u></div><div></div></div> <div><div><u>Priority</u></div><div></div></div> <div><div><u>Unsecured</u></div><div>\$174,838.00</div></div> <div><div><u>Allowed Total:</u></div><div>\$174,838.00</div></div>
<div>Claim: 12377</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$1,792.00</div> <div>Filing Creditor Name: TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING</div> <div>901 MAXWELL ST</div> <div>LAKE GENEVA, WI 53147</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC</div> <div>411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div><div><div><u>Case Number*</u></div><div>05-44567</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$1,792.00</div></div></div> <div><div><u>Allowed Total:</u></div><div>\$1,792.00</div></div>	<div><div><u>Case Number*</u></div><div>05-44567</div></div> <div><div><u>Secured</u></div><div></div></div> <div><div><u>Priority</u></div><div></div></div> <div><div><u>Unsecured</u></div><div>\$896.00</div></div> <div><div><u>Allowed Total:</u></div><div>\$896.00</div></div>
<div>Claim: 8340</div> <div>Date Filed: 06/22/2006</div> <div>Docketed Total: \$2,348.64</div> <div>Filing Creditor Name: TWOSON ESP INC</div> <div>PO BOX 131</div> <div>718 MASSACHU SSETTS AVE MATTHEWS, IN 46057</div>	<div>Claim Holder Name</div> <div>CONTRARIAN FUNDS LLC</div> <div>411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div><div><div><u>Case Number*</u></div><div>05-44567</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$2,348.64</div></div></div> <div><div><u>Allowed Total:</u></div><div>\$2,348.64</div></div>	<div><div><u>Case Number*</u></div><div>05-44567</div></div> <div><div><u>Secured</u></div><div></div></div> <div><div><u>Priority</u></div><div></div></div> <div><div><u>Unsecured</u></div><div>\$1,174.32</div></div> <div><div><u>Allowed Total:</u></div><div>\$1,174.32</div></div>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 11233 Date Filed: 07/26/2006 Docketed Total: \$134,780.90 Filing Creditor Name: TWOSON TOOL CO INC PO BOX 591 MUNCIE, IN 47308</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$134,780.90</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$116,565.04</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$116,565.04</p>	<p>Allowed Total: \$116,565.04</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$116,565.04</p>
<p>Claim: 10233 Date Filed: 07/21/2006 Docketed Total: \$287,522.77 Filing Creditor Name: UFE INC PO BOX 7 STILLWATER, MN 55082-0007</p>	<p>Claim Holder Name UFE INC PO BOX 7 STILLWATER, MN 55082-0007</p> <p>Docketed Total: \$287,522.77</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$285,962.77</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$285,962.77</p>	<p>Allowed Total: \$285,962.77</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$285,962.77</p>
<p>Claim: 11640 Date Filed: 07/27/2006 Docketed Total: \$6,183,936.00 Filing Creditor Name: VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND SITE 1440 HOUSTON, TX 77027</p>	<p>Claim Holder Name VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND SITE 1440 HOUSTON, TX 77027</p> <p>Docketed Total: \$6,183,936.00</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority UNL Unsecured \$6,183,936.00</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority UNL Unsecured \$6,183,936.00</p>	<p>Allowed Total: \$3,180,058.44</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$3,180,058.44</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 9454 Date Filed: 07/13/2006 Docketed Total: \$23,391.86 Filing Creditor Name: VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p>	<p>Claim Holder Name VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p> <p>Docketed Total: \$23,391.86</p> <p>Case Number* 05-44567 Secured Priority Unsecured \$23,391.86</p> <p>Case Number* 05-44567 Secured Priority Unsecured \$14,166.86</p> <p>\$14,166.86</p>	<p>Allowed Total: \$14,166.86</p> <p>Case Number* 05-44567 Secured Priority Unsecured \$14,166.86</p> <p>\$14,166.86</p>
<p>Claim: 7205 Date Filed: 05/31/2006 Docketed Total: \$26,066.24 Filing Creditor Name: WALCO CORPORATION PO BOX 9 GLENSHAW, PA 15116</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$26,066.24</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$26,066.24</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$5,424.28</p> <p>\$5,424.28</p>	<p>Allowed Total: \$5,424.28</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$5,424.28</p> <p>\$5,424.28</p>
<p>Claim: 10076 Date Filed: 07/20/2006 Docketed Total: \$0.00 Filing Creditor Name: WOCO INDUSTRIEOTECHNIK GMBH 25800 NORTHWESTERN HWY 1000 SOUTHFIELD, MI 48075-1000</p>	<p>Claim Holder Name WOCO INDUSTRIEOTECHNIK GMBH 25800 NORTHWESTERN HWY 1000 SOUTHFIELD, MI 48075-1000</p> <p>Docketed Total: UNL</p> <p>Case Number* 05-44481 Secured Priority Unsecured UNL</p> <p>Case Number* 05-44481 Secured Priority Unsecured UNL</p> <p>UNL</p>	<p>Allowed Total: \$77,084.27</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$77,084.27</p> <p>\$77,084.27</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED**		CLAIM AS ALLOWED	
Claim: 16447 Date Filed: 12/08/2006 Docketed Total: \$76,844.72 Filing Creditor Name: WRIGHT PLASTIC PRODUCTS CO LLC 201 CONDENSERY RD SHERIDAN, MI 48884		Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44567	Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$76,844.72 \$76,844.72	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$91,270.07 \$91,270.07	
Claim: 7282 Date Filed: 06/01/2006 Docketed Total: \$44,400.00 Filing Creditor Name: XLINX INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601		Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XLINX INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44640	Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$44,400.00 \$44,400.00	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$30,750.00 \$30,750.00	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																					
<p>Claim: 13183 Date Filed: 07/31/2006 Docketed Total: \$1,484,512.92 Filing Creditor Name: YAZAKI NORTH AMERICA INC 6801 N HAGGERTY RD CANTON, MI 48187-3538</p>	<p>Claim Holder Name YAZAKI NORTH AMERICA INC 6601 HAGGERTY RD CANTON, MI 48187</p> <p>Docketed Total: \$1,084,784.98</p> <p>Case Number* 05-44481</p> <table> <tr> <td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr> <tr> <td></td><td></td><td>\$1,084,784.98</td></tr> <tr> <td></td><td></td><td>\$1,084,784.98</td></tr> </table>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>			\$1,084,784.98			\$1,084,784.98	<p>Allowed Total: \$202,242.27</p> <p>Case Number* 05-44640</p> <table> <tr> <td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr> <tr> <td></td><td></td><td>\$202,242.27</td></tr> <tr> <td></td><td></td><td>\$202,242.27</td></tr> </table>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>			\$202,242.27			\$202,242.27			
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																					
		\$1,084,784.98																					
		\$1,084,784.98																					
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																					
		\$202,242.27																					
		\$202,242.27																					
	<p>Claim Holder Name YAZAKI NORTH AMERICA INC 6801 N HAGGERTY RD CANTON, MI 48187-3538</p> <p>Docketed Total: \$399,727.94</p> <p>Case Number* 05-44481</p> <table> <tr> <td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr> <tr> <td>\$399,727.94</td><td></td><td>UNL</td></tr> <tr> <td>\$399,727.94</td><td></td><td>UNL</td></tr> </table>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	\$399,727.94		UNL	\$399,727.94		UNL	<p>Allowed Total: \$28,864.18</p> <p>Case Number* 05-44640</p> <table> <tr> <td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr> <tr> <td></td><td></td><td>\$0.00</td></tr> <tr> <td></td><td></td><td>\$28,864.18</td></tr> <tr> <td></td><td></td><td>\$28,864.18</td></tr> </table>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>			\$0.00			\$28,864.18			\$28,864.18
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																					
\$399,727.94		UNL																					
\$399,727.94		UNL																					
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																					
		\$0.00																					
		\$28,864.18																					
		\$28,864.18																					
<p>Claim: 3375 Date Filed: 04/28/2006 Docketed Total: \$2,678.08 Filing Creditor Name: ZIERCK MFG CO 131 RADIO CIRCLE MOUNT KISCO, NY 10549</p>	<p>Claim Holder Name ZIERCK MFG CO 131 RADIO CIRCLE MOUNT KISCO, NY 10549</p> <p>Docketed Total: \$2,678.08</p> <p>Case Number* 05-44567</p> <table> <tr> <td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr> <tr> <td></td><td></td><td>\$2,678.08</td></tr> <tr> <td></td><td></td><td>\$2,678.08</td></tr> </table>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>			\$2,678.08			\$2,678.08	<p>Allowed Total: \$102.00</p> <p>Case Number* 05-44567</p> <table> <tr> <td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr> <tr> <td></td><td></td><td>\$102.00</td></tr> <tr> <td></td><td></td><td>\$102.00</td></tr> </table>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>			\$102.00			\$102.00			
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																					
		\$2,678.08																					
		\$2,678.08																					
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																					
		\$102.00																					
		\$102.00																					
		<p>Total Claims To Be Allowed: 113</p> <p>Total Amount As Docketed: \$88,354,360.54</p> <p>Total Amount As Allowed: \$56,428,912.38</p>																					

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507		Claim Holder Name ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507	Docketed Total: Priority Secured Unsecured \$617,679.20 \$617,679.20	Allowed Total: Priority Secured Unsecured \$231,086.97 \$231,086.97	Case Number* 05-44640
Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$127,102.34 Filing Creditor Name: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE ROCHESTER, NY 14615		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	Docketed Total: Priority Secured Unsecured \$127,102.34 \$127,102.34	Allowed Total: Priority Secured Unsecured \$111,018.85 \$111,018.85	Case Number* 05-44640
Claim: 4232 Date Filed: 05/01/2006 Docketed Total: \$32,587.26 Filing Creditor Name: ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103		Claim Holder Name ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103	Docketed Total: Priority Secured Unsecured \$32,587.26 \$32,587.26	Allowed Total: Priority Secured Unsecured \$3,665.92 \$3,665.92	Case Number* 05-44640
Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$78,385.24 Filing Creditor Name: ALLIANCE PLASTICS EFT 3123 STATION RD ERIE, PA 16510		Claim Holder Name ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	Docketed Total: Priority Secured Unsecured \$78,385.24 \$78,385.24	Allowed Total: Priority Secured Unsecured \$56,610.31 \$56,610.31	Case Number* 05-44640

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$59,414.30 Filing Creditor Name: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	Claim Holder Name AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306 Case Number* 05-44640	Docketed Total: Priority Secured Unsecured \$59,414.30 \$59,414.30		Allowed Total: Priority Secured Unsecured \$51,402.10 \$51,402.10	
Claim: 15203 Date Filed: 07/31/2006 Docketed Total: \$110,591.58 Filing Creditor Name: AMI INDUSTRIES INC 5093 N RED OAK RD LEWISTON, MI 49756	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 Case Number* 05-44481	Docketed Total: Priority Secured Unsecured \$110,591.58 \$110,591.58		Allowed Total: Priority Secured Unsecured \$8,868.88 \$8,868.88	
Claim: 8725 Date Filed: 06/28/2006 Docketed Total: \$57,311.51 Filing Creditor Name: AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 Case Number* 05-44640	Docketed Total: Priority Secured Unsecured \$57,311.51 \$57,311.51		Allowed Total: Priority Secured Unsecured \$40,529.86 \$40,529.86	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 11196 Date Filed: 07/26/2006 Docketed Total: \$59,444.55 Filing Creditor Name: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>		<p>Claim Holder Name AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Docketed Total: \$59,444.55</p>	<p>Allowed Total: \$5,732.00</p>	
<p>Claim: 12346 Date Filed: 07/28/2006 Docketed Total: \$215,079.82 Filing Creditor Name: ANGELL DEMMEL NORTH AMERICA INC 1516 STANLEY AVE DAYTON, OH 45404</p>		<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p>	<p>Docketed Total: \$215,079.82</p>	<p>Allowed Total: \$185,481.47</p>	
<p>Claim: 4458 Date Filed: 05/02/2006 Docketed Total: \$11,070.00 Filing Creditor Name: ARMADA RUBBER MANUFACTURING COMPANY PO BOX 579 ARMADA, MI 48005-0579</p>		<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p>	<p>Docketed Total: \$11,070.00</p>	<p>Allowed Total: \$9,100.00</p>	
<p>Claim: 13825 Date Filed: 07/31/2006 Docketed Total: \$330,238.12 Filing Creditor Name: ARNESES ELECTRICOS AUTOMOTRICES S A DE C V CLEARY GOTTLIEB STEEN & HAMILTON LLP ONE LIBERTY PLZ NEW YORK, NY 10006</p>		<p>Claim Holder Name BANK OF AMERICA N A 1 BRYANT PARK NEW YORK, NY 10035</p>	<p>Docketed Total: \$330,238.12</p>	<p>Allowed Total: \$327,390.54</p>	

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 2164</div> <div>Date Filed: 03/01/2006</div> <div>Docketed Total: \$369,751.60</div> <div>Filing Creditor Name: ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$369,751.60</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$369,751.60</div><div>\$369,751.60</div></div></div>	<div>Allowed Total: \$360.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$360.00</div><div>\$360.00</div></div></div>
<div>Claim: 2318</div> <div>Date Filed: 03/16/2006</div> <div>Docketed Total: \$135,690.16</div> <div>Filing Creditor Name: ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$135,690.16</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$135,690.16</div><div>\$135,690.16</div></div></div>	<div>Allowed Total: \$126,503.74</div> <div><div><div>Case Number*</div><div>05-44567</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$110,688.30</div><div>\$15,815.44</div><div>\$126,503.74</div></div></div>
<div>Claim: 2090</div> <div>Date Filed: 02/21/2006</div> <div>Docketed Total: \$467,697.04</div> <div>Filing Creditor Name: ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$467,697.04</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$467,697.04</div><div>\$467,697.04</div></div></div>	<div>Allowed Total: \$442,461.61</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$442,461.61</div><div>\$442,461.61</div></div></div>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 1165 Date Filed: 12/14/2005 Docketed Total: \$1,280,342.50 Filing Creditor Name: ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</p>		<p>Claim Holder Name ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</p>	<p>Docketed Total: \$1,280,342.50</p>	<p>Priority \$1,280,342.50</p>	<p>Allowed Total: \$674,272.00</p>
<p>Claim: 1081 Date Filed: 12/02/2005 Docketed Total: \$60,182.00 Filing Creditor Name: AUSTRIAMICROSYSTEMS AG AUSTIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN UNTERPREMSTAELTEN, A 8141 AUSTRIA</p>		<p>Claim Holder Name AUSTRIAMICROSYSTEMS AG AUSTIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN UNTERPREMSTAELTEN, A 8141 AUSTRIA</p>	<p>Docketed Total: \$60,182.00</p>	<p>Priority \$60,182.00</p>	<p>Allowed Total: \$30,091.00</p>
<p>Claim: 8141 Date Filed: 06/19/2006 Docketed Total: \$34,290.00 Filing Creditor Name: AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN UNTERPREMSTAELTEN, A-8141 AUSTRIA</p>		<p>Claim Holder Name AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN UNTERPREMSTAELTEN, A-8141 AUSTRIA</p>	<p>Docketed Total: \$34,290.00</p>	<p>Priority \$34,290.00</p>	<p>Allowed Total: \$885.00</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 5453 Date Filed: 05/10/2006 Docketed Total: \$154,424.36 Filing Creditor Name: AVERY DENNINSON CORPORATION AVERY DENNINSON CORPORATION 7590 AUBURN RD PAINESVILLE, OH 44077</p>	<p>Claim Holder Name AVERY DENNINSON CORPORATION 7590 AUBURN RD PAINESVILLE, OH 44077</p> <p>Docketed Total: \$154,424.36</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$154,424.36</p> <p>\$154,424.36</p>	<p>Allowed Total: \$98,950.93</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$98,950.93</p> <p>\$98,950.93</p>
<p>Claim: 9755 Date Filed: 07/18/2006 Docketed Total: \$119,379.15 Filing Creditor Name: AVX CORP 801 17TH AVE S MYRTLE BEACH, SC 29577-424</p>	<p>Claim Holder Name AVX CORP 801 17TH AVE S MYRTLE BEACH, SC 29577-424</p> <p>Docketed Total: \$119,379.15</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,894.48 \$107,484.67</p> <p>\$11,894.48 \$107,484.67</p>	<p>Allowed Total: \$9,368.13</p> <p><u>Case Number*</u> 05-44640 05-44567</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$8,948.30 \$419.83</p> <p>\$9,368.13</p>
<p>Claim: 11459 Date Filed: 07/27/2006 Docketed Total: \$156,246.02 Filing Creditor Name: BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062</p>	<p>Claim Holder Name BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062</p> <p>Docketed Total: \$156,246.02</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$156,246.02</p> <p>\$156,246.02</p>	<p>Allowed Total: \$115,161.48</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$115,161.48</p> <p>\$115,161.48</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 10558 Date Filed: 07/24/2006 Docketed Total: \$620,518.73 Filing Creditor Name: BATESVILLE TOOL & DIE INC 177 SIX PINERANCH RD BATESVILLE, IN 47006		Claim Holder Name	Docketed Total:	Allowed Total:	
		LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	\$620,518.73		\$589,587.21
		<u>Case Number*</u>	<u>Secured</u>	<u>Secured</u>	<u>Case Number*</u>
		05-44640			05-44640
		<u>Unsecured</u>	<u>Priority</u>	<u>Priority</u>	<u>Unsecured</u>
		\$620,518.73			\$589,587.21
Claim: 1791 Date Filed: 02/06/2006 Docketed Total: \$8,866.55 Filing Creditor Name: BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067		Claim Holder Name	Docketed Total:	Allowed Total:	
		BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067	\$8,866.55		\$1,361.73
		<u>Case Number*</u>	<u>Secured</u>	<u>Secured</u>	<u>Case Number*</u>
		05-44624			05-44624
		<u>Unsecured</u>	<u>Priority</u>	<u>Priority</u>	<u>Unsecured</u>
		\$8,866.55			\$1,361.73
Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$31,570.05 Filing Creditor Name: BELLMAN MELCOR INC 18333 S 76TH AVE PO BOX 188 TINLEY PK, IL 60477		Claim Holder Name	Docketed Total:	Allowed Total:	
		MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	\$31,570.05		\$16,805.20
		<u>Case Number*</u>	<u>Secured</u>	<u>Secured</u>	<u>Case Number*</u>
		05-44481			05-44640
		<u>Unsecured</u>	<u>Priority</u>	<u>Priority</u>	<u>Unsecured</u>
		\$31,570.05			\$16,805.20
Claim: 12448 Date Filed: 07/28/2006 Docketed Total: \$33,219.20 Filing Creditor Name: BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317		Claim Holder Name	Docketed Total:	Allowed Total:	
		BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317	\$33,219.20		\$3,307.00
		<u>Case Number*</u>	<u>Secured</u>	<u>Secured</u>	<u>Case Number*</u>
		05-44567			05-44640
		<u>Unsecured</u>	<u>Priority</u>	<u>Priority</u>	<u>Unsecured</u>
		\$33,219.20			\$3,307.00

* See Exhibit H for a listing of debtor entities by case number.

CLAIM AS ALLOWED

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 8373 Date Filed: 06/22/2006 Docketed Total: \$778,532.62 Filing Creditor Name: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST ELGIN, IL 60123</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$778,532.62 \$778,532.62</p>	<p>Allowed Total: \$567.39</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$567.39 \$567.39</p>
<p>Claim: 7659 Date Filed: 06/08/2006 Docketed Total: \$298,168.53 Filing Creditor Name: CAPSONIC GROUP LLC 460 S 2ND ST ELGIN, IL 60123</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$298,168.53 \$298,168.53</p>	<p>Allowed Total: \$292,724.45</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$292,724.45 \$292,724.45</p>
<p>Claim: 16277 Date Filed: 08/29/2006 Docketed Total: \$659,587.74 Filing Creditor Name: CERTIFIED TOOL & MANUFACTURING 1201 ESTES AVE ELK GROVE VILLAGE, IL 60007-5401</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$545,737.74 \$545,737.74</p>	<p>Allowed Total: \$0.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$0.00 \$0.00</p>
	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$113,850.00 \$113,850.00</p>	<p>Allowed Total: \$635,344.35</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$635,344.35 \$635,344.35</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 7170 Date Filed: 05/31/2006 Docketed Total: \$21,222.25 Filing Creditor Name: COMPONENT PLASTICS INC 700 TOLLGATE RD ELGIN, IL 60123</p>	<p>Claim Holder Name COMPONENT PLASTICS INC 700 TOLLGATE RD ELGIN, IL 60123</p> <p>Docketed Total: \$21,222.25</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority _____ Unsecured \$21,222.25</p>	<p>Allowed Total: \$18,982.25</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority _____ Unsecured \$18,982.25</p>
<p>Claim: 14247 Date Filed: 07/31/2006 Docketed Total: \$45,870.92 Filing Creditor Name: CONTINENTAL MIDLAND LLC MUCH SHELIST 191 N WACKER DR STE 1800 CHICAGO, IL 60606</p>	<p>Claim Holder Name CONTINENTAL MIDLAND LLC MUCH SHELIST 191 N WACKER DR STE 1800 CHICAGO, IL 60606</p> <p>Docketed Total: \$45,870.92</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority _____ Unsecured \$45,870.92</p>	<p>Allowed Total: \$30,452.74</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$30,452.74</p>
<p>Claim: 12685 Date Filed: 07/28/2006 Docketed Total: \$91,628.77 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$91,628.77</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$91,628.77</p>	<p>Allowed Total: \$64,801.77</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$64,801.77</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 10402 Date Filed: 07/24/2006 Docketed Total: \$220,188.26 Filing Creditor Name: COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191		Claim Holder Name COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191 Case Number* 05-44481	Docketed Total: Priority Secured Unsecured \$220,188.26 \$220,188.26	Allowed Total: Priority Secured Unsecured \$45,441.87 \$45,441.87	
Claim: 16018 Date Filed: 08/09/2006 Docketed Total: \$3,352.00 Filing Creditor Name: DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051		Claim Holder Name DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051 Case Number* 05-44481	Docketed Total: Priority Secured Unsecured \$3,352.00 \$3,352.00	Allowed Total: Priority Secured Unsecured \$1,300.00 \$1,300.00	
Claim: 2747 Date Filed: 04/24/2006 Docketed Total: \$71,255.39 Filing Creditor Name: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070		Claim Holder Name DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070 Case Number* 05-44567	Docketed Total: Priority Secured Unsecured \$71,255.39 \$71,255.39	Allowed Total: Priority Secured Unsecured \$53,085.76 \$53,085.76	
Claim: 15226 Date Filed: 07/31/2006 Docketed Total: \$87,775.20 Filing Creditor Name: DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538		Claim Holder Name DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538 Case Number* 05-44640	Docketed Total: Priority Secured Unsecured \$87,775.20 \$87,775.20	Allowed Total: Priority Secured Unsecured \$80,539.55 \$80,539.55	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 1586 Date Filed: 01/17/2006 Docketed Total: \$16,269.10 Filing Creditor Name: DEVRIES INTERNATIONAL INC 1645 REYNOLDS AVE IRVINE, CA 92614</p>		<p>Claim Holder Name DEVRIES INTERNATIONAL INC 1645 REYNOLDS AVE IRVINE, CA 92614</p>	<p>Docketed Total: \$16,269.10</p>	<p>Allowed Total: \$15,489.10</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> \$16,269.10 <u>Priority</u> <u>Unsecured</u> \$15,489.10</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$15,489.10</p>	<p><u>Case Number*</u> 05-44481</p>
<p>Claim: 14401 Date Filed: 07/31/2006 Docketed Total: \$4,652.71 Filing Creditor Name: DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>		<p>Claim Holder Name DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>	<p>Docketed Total: \$4,652.71</p>	<p>Allowed Total: \$3,294.59</p>	
		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u> \$4,652.71 <u>Priority</u> <u>Unsecured</u> \$3,294.59</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,294.59</p>	<p><u>Case Number*</u> 05-44640</p>
<p>Claim: 14402 Date Filed: 07/31/2006 Docketed Total: \$18,385.92 Filing Creditor Name: DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>		<p>Claim Holder Name DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>	<p>Docketed Total: \$18,385.92</p>	<p>Allowed Total: \$2,903.04</p>	
		<p><u>Case Number*</u> 05-44567</p>	<p><u>Secured</u> \$18,385.92 <u>Priority</u> <u>Unsecured</u> \$2,903.04</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,903.04</p>	<p><u>Case Number*</u> 05-44567</p>
<p>Claim: 7343 Date Filed: 06/02/2006 Docketed Total: \$59,296.80 Filing Creditor Name: DOW CORNING CORP 2200 W SALZBURG RD MIDLAND, MI 48686</p>		<p>Claim Holder Name DOW CORNING CORP 2200 W SALZBURG RD MIDLAND, MI 48686</p>	<p>Docketed Total: \$59,296.80</p>	<p>Allowed Total: \$17,184.49</p>	
		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u> \$59,296.80 <u>Priority</u> <u>Unsecured</u> \$17,184.49</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$17,184.49</p>	<p><u>Case Number*</u> 05-44640</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 7341</div> <div>Date Filed: 06/02/2006</div> <div>Docketed Total: \$34,468.09</div> <div>Filing Creditor Name: DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686</div>	<div>Claim Holder Name DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686</div> <div>Docketed Total: \$34,468.09</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$34,468.09</div></div></div> <div>\$34,468.09</div>	<div>Allowed Total: \$26,554.57</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$26,554.57</div></div></div> <div>\$26,554.57</div>
<div>Claim: 116</div> <div>Date Filed: 10/25/2005</div> <div>Docketed Total: \$289,004.91</div> <div>Filing Creditor Name: DRAKA AUTOMOTIVE GMBH DICKESTR 23 WUPPERTAL, D 42369 GERMANY</div>	<div>Claim Holder Name DRAKA AUTOMOTIVE GMBH DICKESTR 23 WUPPERTAL, D 42369 GERMANY</div> <div>Docketed Total: \$289,004.91</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$289,004.91</div></div></div> <div>\$289,004.91</div>	<div>Allowed Total: \$11,929.34</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$11,929.34</div></div></div> <div>\$11,929.34</div>
<div>Claim: 9916</div> <div>Date Filed: 07/19/2006</div> <div>Docketed Total: \$86,129.80</div> <div>Filing Creditor Name: DYBROOK PRODUCTS INC 5232 TOD AVE S W UNIT 23 WARREN, OH 44481-972</div>	<div>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$86,129.80</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$86,129.80</div></div></div> <div>\$86,129.80</div>	<div>Allowed Total: \$56,728.06</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$56,728.06</div></div></div> <div>\$56,728.06</div>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 8376 Date Filed: 06/22/2006 Docketed Total: \$131,187.07 Filing Creditor Name: DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	Claim Holder Name DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219 Case Number*: 05-44640 Secured \$3,221.49 Priority Unsecured \$127,965.58 Docketed Total: \$131,187.07	Allowed Total: Case Number*: 05-44567 Secured \$68.19 Unsecured \$115,248.23 Total: \$115,316.42
Claim: 1464 Date Filed: 01/09/2006 Docketed Total: \$122,867.13 Filing Creditor Name: ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512	Claim Holder Name ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512 Case Number*: 05-44567 Secured Priority Unsecured \$122,867.13 Docketed Total: \$122,867.13	Allowed Total: Case Number*: 05-44567 Secured \$18,036.90 Unsecured \$18,036.90 Total: \$18,036.90
Claim: 9461 Date Filed: 07/13/2006 Docketed Total: \$52,740.26 Filing Creditor Name: EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172	Claim Holder Name EVOX RIFA INC 1900 N ROSELLE RD STE 405 SCHAUMBURG, IL 60195-3172 Case Number*: 05-44481 Secured Priority Unsecured \$52,740.26 Docketed Total: \$52,740.26	Allowed Total: Case Number*: 05-44481 Secured \$22,878.00 Unsecured \$22,878.00 Total: \$22,878.00

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 16751 Date Filed: 12/05/2007 Docketed Total: \$250,422.69 Filing Creditor Name: F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005		Claim Holder Name F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005 <u>Case Number*</u> 05-44640	Docketed Total: Priority Secured Unsecured \$250,422.69 \$250,422.69	Allowed Total: Priority Secured Unsecured \$237,791.47 \$237,791.47	
Claim: 2350 Date Filed: 03/21/2006 Docketed Total: \$222,736.28 Filing Creditor Name: FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775		Claim Holder Name FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775 <u>Case Number*</u> 05-44481	Docketed Total: Priority \$4,013.35 \$4,013.35 Secured Unsecured \$218,722.93 \$218,722.93	Allowed Total: Priority Secured Unsecured \$43,226.19 \$43,226.19	
Claim: 12839 Date Filed: 07/28/2006 Docketed Total: \$492,938.78 Filing Creditor Name: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086		Claim Holder Name FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086 <u>Case Number*</u> 05-44640	Docketed Total: Priority Secured Unsecured \$492,938.78 \$492,938.78	Allowed Total: Priority Secured Unsecured \$253,703.19 \$253,703.19	
Claim: 6993 Date Filed: 05/30/2006 Docketed Total: \$1,535.40 Filing Creditor Name: GAPI USA 300 HULS DR CLAYTON, OH 45315		Claim Holder Name GAPI USA 300 HULS DR CLAYTON, OH 45315 <u>Case Number*</u> 05-44481	Docketed Total: Priority Secured Unsecured \$1,535.40 \$1,535.40	Allowed Total: Priority Secured Unsecured \$652.50 \$652.50	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 10199 Date Filed: 07/21/2006 Docketed Total: \$341,525.93 Filing Creditor Name: GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p>	<p>Claim Holder Name GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p>	<p>Docketed Total: \$341,525.93</p>	<p>Priority</p>	<p>Secured</p>	<p>Unsecured</p>
<p>Claim: 7325 Date Filed: 06/01/2006 Docketed Total: \$388,310.09 Filing Creditor Name: GOODYEAR CANADA INC 1144 E MARKET ST AKRON, OH 44316</p>	<p>Claim Holder Name JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</p>	<p>Docketed Total: \$388,310.09</p>	<p>Priority</p>	<p>Secured</p>	<p>Unsecured</p>
<p>Claim: 9219 Date Filed: 07/10/2006 Docketed Total: \$290,762.87 Filing Creditor Name: GREYSTONE OF LINCOLN INC 7 WELLINGTON RD LINCOLN, RI 02865</p>	<p>Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p>	<p>Docketed Total: \$290,762.87</p>	<p>Priority</p>	<p>Secured</p>	<p>Unsecured</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 16746 Date Filed: 11/13/2007 Docketed Total: \$41,723.84 Filing Creditor Name: H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071</p>		<p>Claim Holder Name H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071</p>	<p>Docketed Total: \$41,723.84</p>	<p>Allowed Total: \$32,682.97</p>	
		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u> \$7,002.35 <u>Priority</u> \$34,721.49 <u>Unsecured</u> \$34,721.49</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$32,682.97</p>	
<p>Claim: 7603 Date Filed: 06/07/2006 Docketed Total: \$2,614.68 Filing Creditor Name: H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330</p>		<p>Claim Holder Name H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330</p>	<p>Docketed Total: \$2,614.68</p>	<p>Allowed Total: \$872.27</p>	
		<p><u>Case Number*</u> 05-44567</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,614.68</p>	<p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$872.27</p>	
<p>Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$356,407.35 Filing Creditor Name: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA</p>		<p>Claim Holder Name HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA</p>	<p>Docketed Total: \$356,407.35</p>	<p>Allowed Total: \$130,033.90</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$356,407.35</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$130,033.90</p>	
<p>Claim: 1307 Date Filed: 12/27/2005 Docketed Total: \$5,374.05 Filing Creditor Name: HECKETHORN MANUFACTURING CO INC 2005 FORREST ST DYERSBURG, TN 38024</p>		<p>Claim Holder Name DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE STE 310 SAN DIEGO, CA 92108</p>	<p>Docketed Total: \$5,374.05</p>	<p>Allowed Total: \$1,728.00</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,374.05</p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,728.00</p>	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 7706 Date Filed: 06/09/2006 Docketed Total: \$50,895.80 Filing Creditor Name: HENNESSEY CAPITAL SOLUTIONS ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE HUNTINGTON WOODS, MI 48070-1362</p>		<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Docketed Total: \$50,895.80</p>	<p>Secured \$50,895.80</p>	<p>Priority \$50,895.80</p>
		<p>Case Number* 05-44640</p>		<p>Unsecured \$12,236.35</p>	<p>Priority \$12,236.35</p>
<p>Claim: 3827 Date Filed: 05/01/2006 Docketed Total: \$31,046.14 Filing Creditor Name: HENRY COUNTY RURAL ELECTRIC ME HENRY COUNTY REMC 201 N 6TH ST NEW CASTLE, IN 47362</p>		<p>Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p>	<p>Docketed Total: \$31,046.14</p>	<p>Secured \$31,046.14</p>	<p>Priority \$31,046.14</p>
		<p>Case Number* 05-44481</p>		<p>Unsecured \$15,224.53</p>	<p>Priority \$15,224.53</p>
<p>Claim: 2186 Date Filed: 03/03/2006 Docketed Total: \$41,085.40 Filing Creditor Name: HOSIDEN AMERICA CORPORATION MASUDA FUNAI ET AL 203 N LASALLE ST STE 2500 CHICAGO, IL 60601</p>		<p>Claim Holder Name FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK, NY 10001</p>	<p>Docketed Total: \$41,085.40</p>	<p>Secured \$41,085.40</p>	<p>Priority \$41,085.40</p>
		<p>Case Number* 05-44640</p>		<p>Unsecured \$37,733.60</p>	<p>Priority \$37,733.60</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 15220 Date Filed: 07/31/2006 Docketed Total: \$321,256.00 Filing Creditor Name: HUTCHINSON SEAL CORPORATION PO BOX 1886 GRAND RAPIDS, MI 49501</p>	<p>Claim Holder Name HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$321,256.00 \$321,256.00 \$321,256.00</p> <p>Docketed Total: \$321,256.00</p>	<p>Allowed Total: \$169,753.45</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$169,753.45 \$169,753.45 \$169,753.45</p>
<p>Claim: 480 Date Filed: 11/10/2005 Docketed Total: \$203,405.32 Filing Creditor Name: HYLAND MACHINE COMPANY 1900 KUNTZ RD DAYTON, OH 45404</p>	<p>Claim Holder Name ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$203,405.32 \$203,405.32 \$203,405.32</p> <p>Docketed Total: \$203,405.32</p>	<p>Allowed Total: \$11,280.00</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,280.00 \$11,280.00 \$11,280.00</p>
<p>Claim: 9565 Date Filed: 07/17/2006 Docketed Total: \$4,890.13 Filing Creditor Name: ILLINOIS TOOL WORKS INC ANCHOR FASTENERS 26101 FARGO AVE CLEVELAND, OH 44146-1305</p>	<p>Claim Holder Name ILLINOIS TOOL WORKS INC ANCHOR FASTENERS 26101 FARGO AVE CLEVELAND, OH 44146-1305</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,890.13 \$4,890.13 \$4,890.13</p> <p>Docketed Total: \$4,890.13</p>	<p>Allowed Total: \$2,115.60</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,115.60 \$2,115.60 \$2,115.60</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 6615 Date Filed: 05/22/2006 Docketed Total: \$7,907.92 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE CHIPPEWA FALLS, WI 54729</p>		<p>Claim Holder Name ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE CHIPPEWA FALLS, WI 54729 <u>Case Number*</u> 05-44481</p>		<p>Docketed Total: \$7,907.92 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$7,907.92</u> \$7,907.92</p>	
<p>Claim: 9569 Date Filed: 07/17/2006 Docketed Total: \$72,359.10 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423</p>		<p>Claim Holder Name ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423 <u>Case Number*</u> 05-44481</p>		<p>Docketed Total: \$72,359.10 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$44,411.35</u> <u>\$27,947.75</u> \$44,411.35 \$27,947.75</p>	
<p>Claim: 9574 Date Filed: 07/17/2006 Docketed Total: \$106,700.48 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND, MI 49464</p>		<p>Claim Holder Name ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND, MI 49464 <u>Case Number*</u> 05-44481</p>		<p>Docketed Total: \$106,700.48 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$102,936.28</u> <u>\$3,764.20</u> \$102,936.28 \$3,764.20</p>	
				<p>Allowed Total: \$87,321.04 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> <u>\$87,321.04</u> \$87,321.04</p>	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 9567 Date Filed: 07/17/2006 Docketed Total: \$151,274.89 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675		Claim Holder Name ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675	Docketed Total: Priority \$151,274.89 Unsecured \$151,274.89	Allowed Total: Secured Case Number* 05-44481 Priority Unsecured \$38,404.71 \$38,404.71	
Claim: 12246 Date Filed: 07/28/2006 Docketed Total: \$18,691.05 Filing Creditor Name: ILLINOIS TOOL WORKS INC TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 60188-490		Claim Holder Name ILLINOIS TOOL WORKS INC TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 60188-490	Docketed Total: Priority \$18,691.05 Unsecured \$18,691.05	Allowed Total: Secured Case Number* 05-44481 Priority Unsecured \$9,652.50 \$9,652.50	
Claim: 1699 Date Filed: 01/30/2006 Docketed Total: \$117,572.06 Filing Creditor Name: INDUSTRIAL DIELECTRICS INC PO BOX 357 NOBLESVILLE, IN 46060		Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	Docketed Total: Priority \$117,572.06 Unsecured \$117,572.06	Allowed Total: Secured Case Number* 05-44640 Priority Unsecured \$97,811.66 \$97,811.66	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 10279 Date Filed: 07/24/2006 Docketed Total: \$1,456,361.79 Filing Creditor Name: INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054</p>	<p>Claim Holder Name INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$1,456,361.79</p> <p>Docketed Total: \$1,456,361.79</p>	<p>Allowed Total: \$1,267,237.10</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$1,267,237.10</p>
<p>Claim: 13788 Date Filed: 07/31/2006 Docketed Total: \$1,423,472.76 Filing Creditor Name: INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</p>	<p>Claim Holder Name INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$1,423,472.76</p> <p>Docketed Total: \$1,423,472.76</p>	<p>Allowed Total: \$66,745.04</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$66,745.04</p>
<p>Claim: 1541 Date Filed: 01/17/2006 Docketed Total: \$114,460.81 Filing Creditor Name: ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148</p>	<p>Claim Holder Name ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$114,460.81</p> <p>Docketed Total: \$114,460.81</p>	<p>Allowed Total: \$54,346.05</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$54,346.05</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 9573 Date Filed: 07/17/2006 Docketed Total: \$159,690.14 Filing Creditor Name: ITW DELTAR INSERT MOLDED PRODUCTS 9629 W 197TH ST MOKENA, IL 60448		Claim Holder Name ITW DELTAR INSERT MOLDED PRODUCTS 9629 W 197TH ST MOKENA, IL 60448	Docketed Total: \$159,690.14	Allowed Total: \$94,514.87	
Claim: 10421 Date Filed: 07/24/2006 Docketed Total: \$53,587.08 Filing Creditor Name: ITW FILTRATION PRODUCTS 18531 SPRING CREEK DR TINLEY PK, IL 60477		Claim Holder Name ITW FILTRATION PRODUCTS 18531 SPRING CREEK DR TINLEY PK, IL 60477	Docketed Total: \$53,587.08	Allowed Total: \$38,803.44	
Claim: 1688 Date Filed: 01/27/2006 Docketed Total: \$65,530.04 Filing Creditor Name: ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155		Claim Holder Name ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155	Docketed Total: \$65,530.04	Allowed Total: \$29,406.38	
Claim: 14915 Date Filed: 07/31/2006 Docketed Total: \$468,786.87 Filing Creditor Name: JAMESTOWN CONTAINER CORP SPECIALTY PRODUCTS DIV 2345 WALDEN AVE BUFFALO, NY 14225		Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total: \$468,786.87	Allowed Total: \$393,821.03	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$1,005,284.25 Filing Creditor Name: JIFFY TITE CO INC 4437 WALDEN AVE LANCASTER, NY 14086		Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,005,284.25 \$1,005,284.25	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$995,991.07 \$995,991.07	
Claim: 533 Date Filed: 11/14/2005 Docketed Total: \$27,398.92 Filing Creditor Name: JOHN GUEST AUTOMOTIVE INC 10 BLOOMFIELD AVE PO BOX 625 PINE BROOK, NJ 07058		Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44481	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$27,398.92 \$27,398.92	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$540.00 \$540.00	
Claim: 15565 Date Filed: 07/31/2006 Docketed Total: \$112,181.25 Filing Creditor Name: KAC HOLDINGS INC DBA KESTER KESTER 800 W THORNDALE AVE ITASCA, IL 60143-1341		Claim Holder Name KAC HOLDINGS INC DBA KESTER KESTER 800 W THORNDALE AVE ITASCA, IL 60143-1341 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$112,181.25 \$112,181.25	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$58,202.55 \$58,202.55	
Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$1,703,785.68 Filing Creditor Name: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746		Claim Holder Name KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746 <u>Case Number*</u> 05-44481	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,703,785.68 \$1,703,785.68	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,125,779.66 \$1,125,779.66	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 105 Date Filed: 10/25/2005 Docketed Total: \$233,508.18 Filing Creditor Name: KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090		Claim Holder Name KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090 Case Number* 05-44481	Docketed Total: Priority Secured Unsecured \$233,508.18 \$233,508.18	Allowed Total: Priority Secured Unsecured \$39,373.15 \$36,339.05 \$3,034.10 \$39,373.15	
Claim: 104 Date Filed: 10/25/2005 Docketed Total: \$25,760.03 Filing Creditor Name: KEATS SOUTHWEST INC 350 W HOLBROOK DR WHEELING, IL 60090		Claim Holder Name KEATS SOUTHWEST INC 350 W HOLBROOK DR WHEELING, IL 60090 Case Number* 05-44481	Docketed Total: Priority Secured Unsecured \$25,760.03 \$25,760.03	Allowed Total: Priority Secured Unsecured \$9,051.14 \$9,051.14	
Claim: 12210 Date Filed: 07/28/2006 Docketed Total: \$34,446.55 Filing Creditor Name: KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606		Claim Holder Name KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606 Case Number* 05-44567	Docketed Total: Priority Secured Unsecured \$34,446.55 \$34,446.55	Allowed Total: Priority Secured Unsecured \$14,465.05 \$14,465.05	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 12211 Date Filed: 07/28/2006 Docketed Total: \$881,156.41 Filing Creditor Name: KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606		Claim Holder Name KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$881,156.41 \$881,156.41	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$152,937.45 \$152,937.45	
Claim: 14534 Date Filed: 07/31/2006 Docketed Total: \$3,629,694.59 Filing Creditor Name: L&W ENGINEERING CO 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304		Claim Holder Name TPG CREDIT MANAGEMENT LP 90 SEVENTH ST MINNEAPOLIS, MN 55402 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> \$3,629,694.59 \$3,629,694.59 <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$543,640.44 \$543,640.44	
Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$268,853.90 Filing Creditor Name: LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512		Claim Holder Name LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$268,853.90 \$268,853.90	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$192,950.99 \$192,950.99	
Claim: 11925 Date Filed: 07/28/2006 Docketed Total: \$317,117.86 Filing Creditor Name: LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970		Claim Holder Name LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970 <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> \$263,044.57 \$263,044.57 \$54,073.29 \$54,073.29 \$54,073.29	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$31,398.46 \$31,398.46	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 1994 Date Filed: 02/14/2006 Docketed Total: \$35,738.64 Filing Creditor Name: LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103		Claim Holder Name LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103	Docketed Total: \$35,738.64	Allowed Total: \$5,669.94	
Claim: 16307 Date Filed: 09/12/2006 Docketed Total: \$362,371.05 Filing Creditor Name: LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514		Claim Holder Name LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514	Docketed Total: \$362,371.05	Allowed Total: \$10,359.59	
Claim: 15926 Date Filed: 07/26/2006 Docketed Total: \$404,986.61 Filing Creditor Name: M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105		Claim Holder Name M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	Docketed Total: \$404,986.61	Allowed Total: \$125,651.26	
Claim: 10186 Date Filed: 07/21/2006 Docketed Total: \$130,579.71 Filing Creditor Name: MAGNESIUM ALUMINUM CORP 3425 SERVICE RD CLEVELAND, OH 44111		Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total: \$130,579.71	Allowed Total: \$89,510.49	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 11453 Date Filed: 07/27/2006 Docketed Total: \$236,298.73 Filing Creditor Name: MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202		Claim Holder Name MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202		Docketed Total: \$236,298.73	
		<u>Case Number*</u> 05-44640	<u>Secured</u> \$25,605.91 <u>Unsecured</u> \$210,692.82 \$210,692.82	<u>Case Number*</u> 05-44640	<u>Secured</u> \$186,642.58 <u>Priority</u> <u>Unsecured</u> \$186,642.58 \$186,642.58
Claim: 523 Date Filed: 11/14/2005 Docketed Total: \$557,641.90 Filing Creditor Name: MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268		Claim Holder Name MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268		Docketed Total: \$557,641.90	
		<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Unsecured</u> \$557,641.90 \$557,641.90	<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$278,782.37 \$278,782.37
Claim: 5306 Date Filed: 05/08/2006 Docketed Total: \$53,842.15 Filing Creditor Name: MATSUO ELECTRONICS OF AMERICA 2134 MAIN ST STE 100 HUNTINGTON BEACH, CA 92648		Claim Holder Name MATSUO ELECTRONICS OF AMERICA 2134 MAIN ST STE 100 HUNTINGTON BEACH, CA 92648		Docketed Total: \$53,842.15	
		<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Unsecured</u> \$53,842.15 \$53,842.15	<u>Case Number*</u> 05-44610 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$0.00 \$20,019.25 \$20,019.25

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 9576 Date Filed: 07/17/2006 Docketed Total: \$64,897.96 Filing Creditor Name: MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007		Claim Holder Name MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007	Docketed Total: Priority Secured Unsecured	Allowed Total: Priority Secured Unsecured	Case Number* 05-44640 \$44,746.93 \$44,746.93
Claim: 11455 Date Filed: 07/27/2006 Docketed Total: \$358,636.72 Filing Creditor Name: METAL FLOW CORPORATION 11694 JAMES ST HOLLAND, MI 49424		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	Docketed Total: Priority Secured Unsecured	Allowed Total: Priority Secured Unsecured	Case Number* 05-44640 \$334,323.99 \$334,323.99
Claim: 3755 Date Filed: 05/01/2006 Docketed Total: \$89,760.00 Filing Creditor Name: METAL MATIC INC 629 SECOND ST SE MINNEAPOLIS, MN 55414-2106		Claim Holder Name ORE HILL HUB FUND LTD 650 FIFTH AVE 9TH FL NEW YORK, NY 10019	Docketed Total: Priority Secured Unsecured	Allowed Total: Priority Secured Unsecured	Case Number* 05-44481 \$43,303.48 \$43,303.48
Claim: 8682 Date Filed: 06/27/2006 Docketed Total: \$323,679.01 Filing Creditor Name: METAL TECHNOLOGIES INC 1401 S GRANDSTAFF DR AUBURN, IN 46706		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	Docketed Total: Priority Secured Unsecured	Allowed Total: Priority Secured Unsecured	Case Number* 05-44640 \$8,296.48 \$8,296.48

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 7578 Date Filed: 06/06/2006 Docketed Total: \$833,534.00 Filing Creditor Name: MICRON SEMICONDUCTOR PROD INC MICRON SEMICONDUCTOR PROD INC 8000 S FEDERAL WAY PO BOX 6 BOISE, ID 83707</p>		<p>Claim Holder Name SPCP GROUP LLC TWO GREENWICH PLAZA 1ST FL GREENWICH, CT 06830</p>	<p>Docketed Total: \$833,534.00</p>	<p>Allowed Total: \$390,744.00</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$833,534.00 \$833,534.00</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$390,744.00 \$390,744.00</p>	<p><u>Case Number*</u> 05-44640</p>
<p>Claim: 6932 Date Filed: 05/26/2006 Docketed Total: \$12,279.00 Filing Creditor Name: MICROSEMI CORP 2381 MORSE AVE IRVINE, CA 92614</p>		<p>Claim Holder Name MICROSEMI CORP 2381 MORSE AVE IRVINE, CA 92614</p>	<p>Docketed Total: \$12,279.00</p>	<p>Allowed Total: \$7,500.00</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$12,279.00 \$12,279.00</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$7,500.00 \$7,500.00</p>	<p><u>Case Number*</u> 05-44481</p>
<p>Claim: 6577 Date Filed: 05/22/2006 Docketed Total: \$258,352.13 Filing Creditor Name: MID CONTINENT SPRING CO EFT PO BOX 649 HOPKINSVILLE, KY 42241-0649</p>		<p>Claim Holder Name MID CONTINENT SPRING CO EFT PO BOX 649 HOPKINSVILLE, KY 42241-0649</p>	<p>Docketed Total: \$258,352.13</p>	<p>Allowed Total: \$253,604.40</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$258,352.13 \$258,352.13</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$253,604.40 \$253,604.40</p>	<p><u>Case Number*</u> 05-44481</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 12244 Date Filed: 07/28/2006 Docketed Total: \$3,512.31 Filing Creditor Name: MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON, IN 47670	Claim Holder Name MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON, IN 47670 Case Number* 05-44481 Secured \$3,512.31 Priority Unsecured \$3,512.31	Allowed Total: \$3,105.74 Case Number* 05-44640 Secured Priority Unsecured \$3,105.74
Claim: 11688 Date Filed: 07/27/2006 Docketed Total: \$529,365.38 Filing Creditor Name: MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042	Claim Holder Name MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042 Case Number* 05-44481 Secured Priority Unsecured \$80,487.44	Allowed Total: \$496,490.18 Case Number* 05-44640 Secured Priority Unsecured \$496,490.18
Claim: 9550 Date Filed: 07/17/2006 Docketed Total: \$135,856.48 Filing Creditor Name: MUELLER INDUSTRIES INC 2199 LAPEER AVE PORT HURON, MI 48060	Claim Holder Name MUELLER INDUSTRIES INC 2199 LAPEER AVE PORT HURON, MI 48060 Case Number* 05-44481 Secured Priority Unsecured \$135,856.48	Allowed Total: \$42,790.45 Case Number* 05-44481 Secured Priority Unsecured \$42,790.45

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 16418 Date Filed: 11/17/2006 Docketed Total: \$107,272.55 Filing Creditor Name: NATIONAL MOLDING CORPORATION 5 DUBON COURT FARMINGDALE, NY 11735		Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019		Allowed Total: \$41,178.20	
		<u>Case Number*</u> 05-44640	Docketed Total: \$107,272.55 Priority Secured Unsecured \$107,272.55 \$107,272.55	<u>Case Number*</u> 05-44640	Priority Secured Unsecured \$41,178.20 \$41,178.20
Claim: 7550 Date Filed: 06/06/2006 Docketed Total: \$185,979.44 Filing Creditor Name: NEWARK ELECTRONICS PO BOX 94151 PALATINE, IL 60094-4151		Claim Holder Name NEWARK ELECTRONICS PO BOX 94151 PALATINE, IL 60094-4151		Allowed Total: \$106,467.28	
		<u>Case Number*</u> 05-44481	Docketed Total: \$185,979.44 Priority Secured Unsecured \$185,979.44 \$185,979.44	<u>Case Number*</u> 05-44612 05-44482 05-44624 05-44640 05-44507 05-44567	Priority Secured Unsecured \$6,037.59 \$646.52 \$70.97 \$88,909.44 \$10,470.92 \$331.84 \$106,467.28
Claim: 878 Date Filed: 11/28/2005 Docketed Total: \$351,634.04 Filing Creditor Name: ONKYO INDUSTRIAL COMPONENTS INC 38701 7 MILE RD STE 295 LIVONIA, MI 48152-7038		Claim Holder Name ONKYO INDUSTRIAL COMPONENTS INC 38701 7 MILE RD STE 295 LIVONIA, MI 48152-7038		Allowed Total: \$214,128.30	
		<u>Case Number*</u> 05-44481	Docketed Total: \$351,634.04 Priority Secured Unsecured \$351,634.04 \$351,634.04	<u>Case Number*</u> 05-44481	Priority Secured Unsecured \$214,128.30 \$214,128.30

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED			
<p>Claim: 13459 Date Filed: 07/25/2006 Docketed Total: \$370,568.92 Filing Creditor Name: PAR FOAM PRODUCTS INC 239 VAN RENSSELAER ST BUFFALO, NY 14210</p>		<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p>		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u></p>	<p><u>Priority</u></p>	<p><u>Unsecured</u> \$370,568.92 \$370,568.92</p>
<p>Allowed Total: \$360,692.12</p>		<p><u>Case Number*</u> 05-44640</p>		<p><u>Secured</u></p>	<p><u>Priority</u></p>	<p><u>Unsecured</u> \$360,692.12 \$360,692.12</p>	
<p>Claim: 16557 Date Filed: 02/28/2007 Docketed Total: \$435,185.00 Filing Creditor Name: PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603</p>		<p>Claim Holder Name PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603</p>		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u></p>	<p><u>Priority</u></p>	<p><u>Unsecured</u> \$435,185.00 \$435,185.00</p>
<p>Allowed Total: \$335,336.01</p>		<p><u>Case Number*</u> 05-44640</p>		<p><u>Secured</u></p>	<p><u>Priority</u></p>	<p><u>Unsecured</u> \$335,336.01 \$335,336.01</p>	
<p>Claim: 1156 Date Filed: 12/13/2005 Docketed Total: \$5,754.73 Filing Creditor Name: PENN ENGINEERING & MANUFACTURING CORP 5190 OLD EASTON RD DANBORO, PA 18916</p>		<p>Claim Holder Name PENN ENGINEERING & MANUFACTURING CORP 5190 OLD EASTON RD DANBORO, PA 18916</p>		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u></p>	<p><u>Priority</u></p>	<p><u>Unsecured</u> \$5,754.73 \$5,754.73</p>
<p>Allowed Total: \$4,387.53</p>		<p><u>Case Number*</u> 05-44640</p>		<p><u>Secured</u></p>	<p><u>Priority</u></p>	<p><u>Unsecured</u> \$4,387.53 \$4,387.53</p>	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 4278 Date Filed: 05/01/2006 Docketed Total: \$3,010.00 Filing Creditor Name: PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</p>		<p>Claim Holder Name PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</p>	<p>Docketed Total: \$3,010.00</p>	<p>Allowed Total: \$1,505.00</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,010.00</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,505.00</p>	<p><u>Case Number*</u> 05-44481</p>
<p>Claim: 5988 Date Filed: 05/16/2006 Docketed Total: \$223,768.64 Filing Creditor Name: PLASTOMER CORP PO BOX 67000 DEPT 15601 DETROIT, MI 48267-0156</p>		<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p>	<p>Docketed Total: \$223,768.64</p>	<p>Allowed Total: \$211,580.00</p>	
		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$223,768.64</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$810.00 \$210,770.00</p>	<p><u>Case Number*</u> 05-44567 05-44640</p>
<p>Claim: 5388 Date Filed: 05/09/2006 Docketed Total: \$157,798.33 Filing Creditor Name: PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768</p>		<p>Claim Holder Name PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768</p>	<p>Docketed Total: \$157,798.33</p>	<p>Allowed Total: \$58,803.92</p>	
		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$157,798.33</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$58,803.92</p>	<p><u>Case Number*</u> 05-44640</p>
<p>Claim: 9024 Date Filed: 07/05/2006 Docketed Total: \$84,777.15 Filing Creditor Name: PRECISION HARNESS INC 340 TRANSFER DR STE A INDIANAPOLIS, IN 46214</p>		<p>Claim Holder Name PRECISION HARNESS INC 340 TRANSFER DR STE A INDIANAPOLIS, IN 46214</p>	<p>Docketed Total: \$84,777.15</p>	<p>Allowed Total: \$48,442.81</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$84,777.15</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$48,442.81</p>	<p><u>Case Number*</u> 05-44640</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 16609 Date Filed: 06/04/2007 Docketed Total: \$193,633.16 Filing Creditor Name: PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484		Claim Holder Name	Docketed Total:	Allowed Total:	
		PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484			
		<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$193,633.16 \$193,633.16	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$191,073.16 \$191,073.16	
Claim: 16661 Date Filed: 10/10/2005 Docketed Total: \$56,146.15 Filing Creditor Name: PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507		Claim Holder Name	Docketed Total:	Allowed Total:	
		PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507			
		<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$56,146.15 \$56,146.15	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$51,632.59 \$51,632.59	
Claim: 124 Date Filed: 10/25/2005 Docketed Total: \$23,878.34 Filing Creditor Name: PROMOTECH KUNSTSTOFF UND METALLVERARBEITUNGSGES MBH UNTERLOCHEN 44 SCHALCHEN, 5231 AUSTRIA		Claim Holder Name	Docketed Total:	Allowed Total:	
		LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601			
		<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$23,878.34 \$23,878.34	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$16,782.17 \$16,782.17	
Claim: 10194 Date Filed: 07/21/2006 Docketed Total: \$15,361.12 Filing Creditor Name: RB & W CORPORATION EFT 5190 BRADCO BLVD MISSISSAUGA, ON L4W 1G7 CANADA		Claim Holder Name	Docketed Total:	Allowed Total:	
		RB & W CORPORATION EFT 5190 BRADCO BLVD MISSISSAUGA, ON L4W 1G7 CANADA			
		<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$15,361.12 \$15,361.12	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,121.28 \$5,121.28	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 596 Date Filed: 05/16/2006 Docketed Total: \$18,475.70 Filing Creditor Name: RED SPOT CORP PO BOX 418 EVANSVILLE, IN 47703-0418		Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44567	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$18,475.70 \$18,475.70	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,545.00 \$1,545.00	
Claim: 2748 Date Filed: 04/24/2006 Docketed Total: \$141,705.00 Filing Creditor Name: RF MICRO DEVICES INC 7628 THORNDIKE RD GREENSBORO, NC 27409		Claim Holder Name RF MICRO DEVICES INC 7628 THORNDIKE RD GREENSBORO, NC 27409 <u>Case Number*</u> 05-44481	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$141,705.00 \$141,705.00	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,892.83 \$3,892.83	
Claim: 521 Date Filed: 11/14/2005 Docketed Total: \$1,859.48 Filing Creditor Name: RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053		Claim Holder Name RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053 <u>Case Number*</u> 05-44481	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,859.48 \$1,859.48	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$250.10 \$250.10	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 14265</p> <p>Date Filed: 07/31/2006</p> <p>Docketed Total: \$43,152.38</p> <p>Filing Creditor Name:</p> <p>ROBIN INDUSTRIES INC CLEVELAND DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102</p>	<p>Claim Holder Name</p> <p>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$4,266.38</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$38,886.00</p> <p>Docketed Total: \$43,152.38</p>	<p>Allowed Total:</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$22,072.38</p> <p>\$22,072.38</p>
<p>Claim: 788</p> <p>Date Filed: 11/22/2005</p> <p>Docketed Total: \$263,175.04</p> <p>Filing Creditor Name:</p> <p>ROGERS FOAM CORPORATION 20 VERNON ST SOMERVILLE, MA 02145</p>	<p>Claim Holder Name</p> <p>ROGERS FOAM CORPORATION 20 VERNON ST SOMERVILLE, MA 02145</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$263,175.04</p> <p>Docketed Total: \$263,175.04</p>	<p>Allowed Total:</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$249,257.97</p> <p>\$249,257.97</p>
<p>Claim: 2482</p> <p>Date Filed: 04/03/2006</p> <p>Docketed Total: \$1,495,516.58</p> <p>Filing Creditor Name:</p> <p>ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121</p>	<p>Claim Holder Name</p> <p>ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,495,516.58</p> <p>Docketed Total: \$1,495,516.58</p>	<p>Allowed Total:</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,600.80 \$170,853.77</p> <p>\$172,454.57</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 9910 Date Filed: 07/19/2006 Docketed Total: \$401,017.30 Filing Creditor Name: RTP CO 580 E FRONT ST WINONA, MN 55987		Claim Holder Name RTP CO 580 E FRONT ST WINONA, MN 55987 <u>Case Number*</u> 05-44640	Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$401,017.30 \$401,017.30	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$113,703.04 \$113,703.04	
Claim: 237 Date Filed: 10/31/2005 Docketed Total: \$12,076.40 Filing Creditor Name: RUDOLPH BROS & CO PO BOX 425 CANAL WINCHESTER, OH 43110		Claim Holder Name RUDOLPH BROS & CO PO BOX 425 CANAL WINCHESTER, OH 43110 <u>Case Number*</u> 05-44481	Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$12,076.40 \$12,076.40	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$4,885.00 \$4,885.00	
Claim: 12030 Date Filed: 07/28/2006 Docketed Total: \$40,444.54 Filing Creditor Name: SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202		Claim Holder Name SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202 <u>Case Number*</u> 05-44481	Docketed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$40,444.54 \$40,444.54	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$26,062.34 \$22,153.38 \$3,908.96 \$26,062.34	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED			
Claim: 2120 Date Filed: 02/27/2006 Docketed Total: \$97,728.50 Filing Creditor Name: SAMUEL SON & CO 4334 WALDEN AVE LANCASTER, NY 14086		Claim Holder Name STONEHILL INSTITUTIONAL PARTNERS LP ATTN STEVE NELSON 885 THIRD AVE 30TH FL NEW YORK, NY 10022	Docketed Total: 	\$97,728.50	<u>Secured</u> 	<u>Priority</u> 	<u>Unsecured</u> \$97,728.50 \$97,728.50
Claim: 112 Date Filed: 10/25/2005 Docketed Total: \$57,501.00 Filing Creditor Name: SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154		Claim Holder Name SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154	Docketed Total: 	\$57,501.00	<u>Secured</u> 	<u>Priority</u> 	<u>Unsecured</u> \$57,501.00 \$57,501.00
Claim: 3996 Date Filed: 05/01/2006 Docketed Total: \$26,845.40 Filing Creditor Name: SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM PO BOX 11263 PORTLAND, OR 97211		Claim Holder Name SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM PO BOX 11263 PORTLAND, OR 97211	Docketed Total: 	\$26,845.40	<u>Secured</u> 	<u>Priority</u> 	<u>Unsecured</u> \$26,845.40 \$26,845.40

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 9585 Date Filed: 07/17/2006 Docketed Total: \$81,300.76 Filing Creditor Name: SEAL & DESIGN INC 4015 CASILIO PKY CLARENCE, NY 14031</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$81,300.76</p> <p>Case Number* 05-44481</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$81,300.76</p> <p>\$81,300.76</p>	<p>Allowed Total: \$75,502.26</p> <p>Case Number* 05-44640</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$75,502.26</p> <p>\$75,502.26</p>
<p>Claim: 3293 Date Filed: 04/28/2006 Docketed Total: \$33,851.52 Filing Creditor Name: SEALED AIR CORPORATION 19440 ARENTH AVE CITY OF INDUSTRY, CA 91748</p>	<p>Claim Holder Name SEALED AIR CORPORATION 19440 ARENTH AVE CITY OF INDUSTRY, CA 91748</p> <p>Docketed Total: \$33,851.52</p> <p>Case Number* 05-44481</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$33,851.52</p> <p>\$33,851.52</p>	<p>Allowed Total: \$6,439.80</p> <p>Case Number* 05-44640</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$6,439.80</p> <p>\$6,439.80</p>
<p>Claim: 7843 Date Filed: 06/12/2006 Docketed Total: \$7,427.47 Filing Creditor Name: SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-971</p>	<p>Claim Holder Name SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-971</p> <p>Docketed Total: \$7,427.47</p> <p>Case Number* 05-44481</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$7,427.47</p> <p>\$7,427.47</p>	<p>Allowed Total: \$1,380.80</p> <p>Case Number* 05-44481</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$1,380.80</p> <p>\$1,380.80</p>
<p>Claim: 7606 Date Filed: 06/07/2006 Docketed Total: \$36,759.75 Filing Creditor Name: SEMBLEX CORPORATION 199 WEST DIVERSEY ELMHURST, IL 60126</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$36,759.75</p> <p>Case Number* 05-44481</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$36,759.75</p> <p>\$36,759.75</p>	<p>Allowed Total: \$29,843.96</p> <p>Case Number* 05-44640</p> <p>Secured _____</p> <p>Priority _____</p> <p>Unsecured \$29,843.96</p> <p>\$29,843.96</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 9584 Date Filed: 07/17/2006 Docketed Total: \$116,843.56 Filing Creditor Name: SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR 2699 WHITE RD STE 255 IRVINE, CA 92614		Claim Holder Name SIERRA LIQUIDITY FUND LLC 2699 WHITE RD STE 255 IRVINE, CA 92614 <u>Case Number*</u> 05-44640	Docketed Total: <u>Priority</u> \$4,797.32 <u>Unsecured</u> \$112,046.24 <u>\$112,046.24</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$24,015.00 <u>\$24,015.00</u>	
Claim: 661 Date Filed: 11/18/2005 Docketed Total: \$26,961.09 Filing Creditor Name: SMALLEY STEEL RING COMPANY 555 OAKWOOD RD LAKE ZURICH, IL 60047		Claim Holder Name SMALLEY STEEL RING COMPANY 555 OAKWOOD RD LAKE ZURICH, IL 60047 <u>Case Number*</u> 05-44481	Docketed Total: <u>Priority</u> <u>Unsecured</u> \$26,961.09 <u>\$26,961.09</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$0.00 \$4,670.23 \$2,049.00 <u>\$6,719.23</u>	
Claim: 11963 Date Filed: 07/28/2006 Docketed Total: \$101,068.30 Filing Creditor Name: SPECIAL DEVICES INCORPORATED 14370 WHITE SAGE RD MOORPARK, CA 93021		Claim Holder Name SPECIAL DEVICES INCORPORATED 14370 WHITE SAGE RD MOORPARK, CA 93021 <u>Case Number*</u> 05-44481	Docketed Total: <u>Priority</u> <u>Unsecured</u> \$101,068.30 <u>\$101,068.30</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$9,621.42 <u>\$9,621.42</u>	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 10955</p> <p>Date Filed: 07/26/2006</p> <p>Docketed Total: \$126,623.88</p> <p>Filing Creditor Name:</p> <p>SPEED TECH CORPORATION</p> <p>NO 568 SEC 1</p> <p>MIN SHENG N RD</p> <p>KWEISHAN HSIANG TAoyUAN,</p> <p>HSIEN</p> <p>TAIWAN, PROVINCE OF CHINA</p>	<p>Claim Holder Name</p> <p>SPEED TECH CORPORATION</p> <p>NO 568 SEC 1</p> <p>MIN SHENG N RD</p> <p>KWEISHAN HSIANG TAoyUAN,</p> <p>HSIEN</p> <p>TAIWAN, PROVINCE OF CHINA</p> <p><u>Case Number*</u></p> <p>05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$126,623.88</p> <p>\$126,623.88</p>	<p>Allowed Total:</p> <p>\$28,216.36</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$28,216.36</p> <p>\$28,216.36</p>
<p>Claim: 162</p> <p>Date Filed: 10/28/2005</p> <p>Docketed Total: \$243.00</p> <p>Filing Creditor Name:</p> <p>SPERRY & RICE MFG CO LLC</p> <p>9146 US 52</p> <p>BROOKVILLE, IN 47012</p>	<p>Claim Holder Name</p> <p>LIQUIDITY SOLUTIONS INC AS</p> <p>ASSIGNEE OF SPERRY & RICE MFG</p> <p>CO LLC</p> <p>ONE UNIVERSITY PLAZA STE 312</p> <p>HACKENSACK, NJ 07601</p> <p><u>Case Number*</u></p> <p>05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$243.00</p> <p>\$243.00</p>	<p>Allowed Total:</p> <p>\$121.50</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$121.50</p> <p>\$121.50</p>
<p>Claim: 4746</p> <p>Date Filed: 05/04/2006</p> <p>Docketed Total: \$92,262.14</p> <p>Filing Creditor Name:</p> <p>STADCO INC</p> <p>STADCO AUTOMATIC DIV</p> <p>632 YELLOW SPRINGS FAIRFIELD</p> <p>R</p> <p>FAIRBORN, OH 45324-976</p>	<p>Claim Holder Name</p> <p>ARGO PARTNERS</p> <p>12 W 37TH ST 9TH FL</p> <p>NEW YORK, NY 10018</p> <p><u>Case Number*</u></p> <p>05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$92,262.14</p> <p>\$92,262.14</p>	<p>Allowed Total:</p> <p>\$91,796.37</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$91,796.37</p> <p>\$91,796.37</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 1260 Date Filed: 12/23/2005 Docketed Total: \$126,717.40 Filing Creditor Name: STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</p>		<p>Claim Holder Name STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</p>	<p>Docketed Total: \$126,717.40</p>	<p>Allowed Total: \$24,789.00</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$126,717.40 \$126,717.40</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$24,789.00 \$24,789.00</p>	
<p>Claim: 8663 Date Filed: 06/27/2006 Docketed Total: \$5,894.00 Filing Creditor Name: STEPHENSON & LAWYER INC 3831 PATTERSON AVE SE PO BOX 8834 GRAND RAPIDS, MI 49518-8834</p>		<p>Claim Holder Name MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</p>	<p>Docketed Total: \$5,894.00</p>	<p>Allowed Total: \$4,160.00</p>	
		<p><u>Case Number*</u> 05-44567</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,894.00 \$5,894.00</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,160.00 \$4,160.00</p>	
<p>Claim: 1431 Date Filed: 01/04/2006 Docketed Total: \$20,934.54 Filing Creditor Name: STEWART INC 1200 E 36TH ST CHATTANOOGA, TN 37407-2489</p>		<p>Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p>	<p>Docketed Total: \$20,934.54</p>	<p>Allowed Total: \$9,492.60</p>	
		<p><u>Case Number*</u> 05-44610</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$20,934.54 \$20,934.54</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$9,492.60 \$9,492.60</p>	
<p>Claim: 1521 Date Filed: 01/12/2006 Docketed Total: \$93,318.95 Filing Creditor Name: SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</p>		<p>Claim Holder Name SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</p>	<p>Docketed Total: \$93,318.95</p>	<p>Allowed Total: \$25,616.80</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> <u>Priority</u> \$93,318.95 \$93,318.95</p>	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$25,616.80 \$25,616.80</p>	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 5400 Date Filed: 05/09/2006 Docketed Total: \$31,551.00 Filing Creditor Name: SUN KWANG BRAZING FILLER METAL SUNKWANG METAL CO LTD 216 SAMSUNGDANG RI SINBUK POCHON KYONGGI, 487913 KOREA, REPUBLIC OF	Claim Holder Name SUN KWANG BRAZING FILLER METAL SUNKWANG METAL CO LTD 216 SAMSUNGDANG RI SINBUK POCHON KYONGGI, 487913 KOREA, REPUBLIC OF Case Number* 05-44481 Secured \$31,551.00 Priority Unsecured Docketed Total: \$31,551.00	Allowed Total: Case Number* 05-44481 Secured Priority Unsecured \$8,866.08 \$8,866.08
Claim: 11259 Date Filed: 07/27/2006 Docketed Total: \$814,710.90 Filing Creditor Name: T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613	Claim Holder Name T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613 Case Number* 05-44640 Secured Priority Unsecured \$814,710.90 \$814,710.90	Allowed Total: Case Number* 05-44640 Secured Priority Unsecured \$143,378.81 \$143,378.81
Claim: 11967 Date Filed: 07/28/2006 Docketed Total: \$5,019,217.38 Filing Creditor Name: TDK CORPORATION OF AMERICA KATTEN MUCHIN ROSENMAN LLP 525 W MONROE ST CHICAGO, IL 60661-3693	Claim Holder Name GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 Case Number* 05-44640 Secured Priority Unsecured \$5,019,217.38 \$5,019,217.38	Allowed Total: Case Number* 05-44640 Secured Priority Unsecured \$4,986,815.92 \$4,986,815.92

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 9019 Date Filed: 07/05/2006 Docketed Total: \$15,855.76 Filing Creditor Name: TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY</p>		<p>Claim Holder Name TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY</p>	<p>Docketed Total: \$15,855.76</p>	<p>Allowed Total: \$8,429.59</p>	
		<p><u>Case Number*</u> 05-44610</p>	<p><u>Secured</u> \$15,855.76</p>	<p><u>Priority</u> \$15,855.76</p>	<p><u>Unsecured</u> \$8,429.59</p>
<p>Claim: 4734 Date Filed: 05/04/2006 Docketed Total: \$48,220.13 Filing Creditor Name: TEFCO INC 10120 W FLAMINGO RD STE 4 204 LAS VEGAS, NV 89147</p>		<p>Claim Holder Name TEFCO INC 10120 W FLAMINGO RD STE 4 204 LAS VEGAS, NV 89147</p>	<p>Docketed Total: \$48,220.13</p>	<p>Allowed Total: \$24,362.56</p>	
		<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u> \$48,220.13</p>	<p><u>Priority</u> \$48,220.13</p>	<p><u>Unsecured</u> \$24,362.56</p>
<p>Claim: 7443 Date Filed: 06/05/2006 Docketed Total: \$108,297.25 Filing Creditor Name: TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861</p>		<p>Claim Holder Name TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861</p>	<p>Docketed Total: \$108,297.25</p>	<p>Allowed Total: \$32,433.15</p>	
		<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> \$108,297.25</p>	<p><u>Priority</u> \$108,297.25</p>	<p><u>Unsecured</u> \$32,433.15</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 13420</p> <p>Date Filed: 07/31/2006</p> <p>Docketed Total: \$759,698.01</p> <p>Filing Creditor Name:</p> <p>TICONA LLC</p> <p>TICONA FORTRON</p> <p>8040 DIXIE HWY</p> <p>FLORENCE, KY 41042-2904</p>	<p>Claim Holder Name</p> <p>TICONA LLC</p> <p>TICONA FORTRON</p> <p>8040 DIXIE HWY</p> <p>FLORENCE, KY 41042-2904</p> <p><u>Case Number*</u></p> <p>05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$759,698.01</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$759,698.01</p>	<p>Allowed Total:</p> <p>\$747,990.05</p> <p><u>Case Number*</u></p> <p>05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$33,088.73</p> <p>\$714,901.32</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$747,990.05</p>
<p>Claim: 1733</p> <p>Date Filed: 01/31/2006</p> <p>Docketed Total: \$8,407.61</p> <p>Filing Creditor Name:</p> <p>TOLLMAN SPRING CO INC</p> <p>91 ENTERPRISE DR</p> <p>BRISTOL, CT 06010</p>	<p>Claim Holder Name</p> <p>TOLLMAN SPRING CO INC</p> <p>91 ENTERPRISE DR</p> <p>BRISTOL, CT 06010</p> <p><u>Case Number*</u></p> <p>05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$8,407.61</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$8,407.61</p>	<p>Allowed Total:</p> <p>\$3,899.17</p> <p><u>Case Number*</u></p> <p>05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$3,899.17</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$3,899.17</p>
<p>Claim: 1920</p> <p>Date Filed: 02/08/2006</p> <p>Docketed Total: \$6,716.00</p> <p>Filing Creditor Name:</p> <p>TOLLMAN SPRING CO INC</p> <p>91 ENTERPRISE DR</p> <p>BRISTOL, CT 06010</p>	<p>Claim Holder Name</p> <p>TOLLMAN SPRING CO INC</p> <p>91 ENTERPRISE DR</p> <p>BRISTOL, CT 06010</p> <p><u>Case Number*</u></p> <p>05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$6,716.00</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$6,716.00</p>	<p>Allowed Total:</p> <p>\$2,588.00</p> <p><u>Case Number*</u></p> <p>05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$2,588.00</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>\$2,588.00</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 1572 Date Filed: 01/17/2006 Docketed Total: \$33,450.00 Filing Creditor Name: TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020</p>		<p>Claim Holder Name TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020</p>	<p>Docketed Total: \$33,450.00</p>	<p>Allowed Total: \$10,900.00</p>	
<p>Claim: 11461 Date Filed: 07/27/2006 Docketed Total: \$179,951.83 Filing Creditor Name: TRAM INC 47200 PORT ST PLYMOUTH, MI 48170</p>		<p>Claim Holder Name TRAM INC 47200 PORT ST PLYMOUTH, MI 48170</p>	<p>Docketed Total: \$179,951.83</p>	<p>Allowed Total: \$41,510.40</p>	
<p>Claim: 2065 Date Filed: 02/21/2006 Docketed Total: \$126,918.43 Filing Creditor Name: TRANS MATIC MFG CO INC MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</p>		<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p>	<p>Docketed Total: \$126,918.43</p>	<p>Allowed Total: \$124,318.49</p>	
<p>Claim: 11229 Date Filed: 07/26/2006 Docketed Total: \$78,757.21 Filing Creditor Name: TRITON INDUSTRIES INC 1020 N KOLMAR AVE CHICAGO, IL 60651</p>		<p>Claim Holder Name TRITON INDUSTRIES INC 1020 N KOLMAR AVE CHICAGO, IL 60651</p>	<p>Docketed Total: \$78,757.21</p>	<p>Allowed Total: \$16,213.28</p>	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 8523 Date Filed: 06/26/2006 Docketed Total: \$56,537.23 Filing Creditor Name: TWIN CORPORATION WINEGARDEN HALEY G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	<div> Claim Holder Name TWIN CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERTSON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439 </div> <div> <u>Case Number*</u> 05-44640 </div> <div> Secured _____ Priority _____ Unsecured <u>\$56,537.23</u> </div> <div>Docketed Total:</div> <div>\$56,537.23</div>	<div> <u>Case Number*</u> 05-44567 </div> <div> Secured _____ Priority _____ Unsecured <u>\$462.59</u> <u>\$25,186.67</u> </div> <div>Allowed Total:</div> <div>\$25,649.26</div>
Claim: 8715 Date Filed: 06/28/2006 Docketed Total: \$36,618.89 Filing Creditor Name: TWIST INC PO BOX 177 JAMESTOWN, OH 45335	<div> Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 </div> <div> <u>Case Number*</u> 05-44640 </div> <div> Secured _____ Priority _____ Unsecured <u>\$36,618.89</u> </div> <div>Docketed Total:</div> <div>\$36,618.89</div>	<div> <u>Case Number*</u> 05-44640 </div> <div> Secured _____ Priority _____ Unsecured <u>\$33,454.31</u> <u>\$33,454.31</u> </div> <div>Allowed Total:</div> <div>\$33,454.31</div>
Claim: 12396 Date Filed: 07/28/2006 Docketed Total: \$148,325.65 Filing Creditor Name: TYZ ALL PLASTICS INC 120 EXPRESS ST STE 1 PLAINVIEW, NY 11803	<div> Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 </div> <div> <u>Case Number*</u> 05-44640 </div> <div> Secured _____ Priority _____ Unsecured <u>\$148,325.65</u> </div> <div>Docketed Total:</div> <div>\$148,325.65</div>	<div> <u>Case Number*</u> 05-44640 </div> <div> Secured _____ Priority _____ Unsecured <u>\$143,898.96</u> <u>\$143,898.96</u> </div> <div>Allowed Total:</div> <div>\$143,898.96</div>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 1098 Date Filed: 12/09/2005 Docketed Total: \$54,912.75 Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130		Claim Holder Name UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130	Docketed Total: \$54,912.75	Allowed Total: \$13,620.40	
		<u>Case Number*</u> 05-44481	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$54,912.75 \$54,912.75	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$13,620.40 \$13,620.40	<u>Case Number*</u> 05-44640
Claim: 2069 Date Filed: 02/21/2006 Docketed Total: \$14,704.15 Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130		Claim Holder Name UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130	Docketed Total: \$14,704.15	Allowed Total: \$878.15	
		<u>Case Number*</u> 05-44481	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$14,704.15 \$14,704.15	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$878.15 \$878.15	<u>Case Number*</u> 05-44640
Claim: 222 Date Filed: 10/31/2005 Docketed Total: \$636,399.79 Filing Creditor Name: US FARATHANE CORPORATION 38000 MOUND RD STERLING HEIGHTS, MI 48310		Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202	Docketed Total: \$636,399.79	Allowed Total: \$474,425.64	
		<u>Case Number*</u> 05-44481	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$636,399.79 \$636,399.79	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$474,425.64 \$474,425.64	<u>Case Number*</u> 05-44640
Claim: 12385 Date Filed: 07/28/2006 Docketed Total: \$125,315.71 Filing Creditor Name: VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408		Claim Holder Name VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408	Docketed Total: \$125,315.71	Allowed Total: \$72,912.77	
		<u>Case Number*</u> 05-44567	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$125,315.71 \$125,315.71	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$72,912.77 \$72,912.77	<u>Case Number*</u> 05-44567

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 11074</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$285,140.66</div> <div>Filing Creditor Name: VIKING PLASTICS INC</div> <div>1 VIKING ST</div> <div>CORRY, PA 16407</div>	<div>Claim Holder Name</div> <div>ASM CAPITAL LP</div> <div>7600 JERICHO TURNPIKE STE 302</div> <div>WOODBURY, NY 11797</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>Docketed Total: \$279,593.31</div> <div>\$279,593.31</div> <div>\$279,593.31</div>	<div>Allowed Total: \$238,940.13</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>\$238,940.13</div> <div>\$238,940.13</div>
<div>Claim: 9452</div> <div>Date Filed: 07/13/2006</div> <div>Docketed Total: \$2,675,676.21</div> <div>Filing Creditor Name: VISHAY AMERICAS INC</div> <div>1 GREENWHICH PL</div> <div>SHELTON, CT 06484</div>	<div>Claim Holder Name</div> <div>VISHAY AMERICAS INC</div> <div>1 GREENWHICH PL</div> <div>SHELTON, CT 06484</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>Docketed Total: \$2,675,676.21</div> <div>\$2,675,676.21</div> <div>\$2,675,676.21</div>	<div>Allowed Total: \$12,100.42</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>\$12,100.42</div> <div>\$12,100.42</div>
<div>Claim: 7609</div> <div>Date Filed: 06/07/2006</div> <div>Docketed Total: \$402,499.83</div> <div>Filing Creditor Name: WAKO ELECTRONICS USA INC</div> <div>C O STITES & HARBINSON</div> <div>WAKO ELECTRONICS</div> <div>400 W MARKET ST STE 1800</div> <div>LOUISVILLE, KY 40202</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC</div> <div>535 MADISON AVE 15TH FL</div> <div>NEW YORK, NY 10022</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>Docketed Total: \$402,499.83</div> <div>\$402,499.83</div> <div>\$402,499.83</div>	<div>Allowed Total: \$373,327.83</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>\$373,327.83</div> <div>\$373,327.83</div>
<div>Claim: 10207</div> <div>Date Filed: 07/21/2006</div> <div>Docketed Total: \$208,704.95</div> <div>Filing Creditor Name: WAMCO INC</div> <div>AKIN GUMP STRAUSS HAUER & FELD</div> <div>2029 CENTURY PARK E 24TH FL</div> <div>LOS ANGELES, CA 90067</div>	<div>Claim Holder Name</div> <div>AMROC INVESTMENTS LLC</div> <div>535 MADISON AVE 15TH FL</div> <div>NEW YORK, NY 10022</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>Docketed Total: \$208,704.95</div> <div>\$208,704.95</div> <div>\$208,704.95</div>	<div>Allowed Total: \$133,078.70</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div>Unsecured</div></div><div><div>Priority</div><div>Unsecured</div></div></div> <div>\$133,078.70</div> <div>\$133,078.70</div>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<div>Claim: 10752</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$121,998.56</div> <div>Filing Creditor Name:</div> <div>WIEGEL TOOL WORKS INC</div> <div>LEIBOWITZ LAW CENTER</div> <div>420 W CLAYTON ST</div> <div>WAUKEGAN, IL 60085</div>		<div>Claim Holder Name</div> <div>WIEGEL TOOL WORKS INC</div> <div>LEIBOWITZ LAW CENTER</div> <div>420 W CLAYTON ST</div> <div>WAUKEGAN, IL 60085</div> <div>Case Number* 05-44567</div> <div>Secured</div> <div>Priority</div> <div>Unsecured \$121,998.56</div>	<div>Docketed Total:</div> <div>\$121,998.56</div>	<div>Allowed Total:</div> <div>\$32,288.00</div> <div>Secured</div> <div>Priority</div> <div>Unsecured \$32,288.00</div>	
<div>Claim: 12019</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$351,071.44</div> <div>Filing Creditor Name:</div> <div>ZF LEMFORDER SISTEMAS</div> <div>AUTOMOTRICES SA DE CV</div> <div>HUNTER & SCHANK CO LPA</div> <div>1700 CANTON AVE</div> <div>TOLEDO, OH 43604</div>		<div>Claim Holder Name</div> <div>HAIN CAPITAL HOLDINGS LLC</div> <div>301 RTE 17 6TH FL</div> <div>RUTHERFORD, NJ 07070</div> <div>Case Number* 05-44640</div> <div>Secured</div> <div>Priority</div> <div>Unsecured \$351,071.44</div>	<div>Docketed Total:</div> <div>\$351,071.44</div>	<div>Allowed Total:</div> <div>\$29,240.92</div> <div>Secured</div> <div>Priority</div> <div>Unsecured \$29,240.92</div>	
<div>Claim: 9304</div> <div>Date Filed: 07/11/2006</div> <div>Docketed Total: \$114,420.00</div> <div>Filing Creditor Name:</div> <div>ZILOG INC</div> <div>532 RACE ST</div> <div>SAN JOSE, CA 95126</div>		<div>Claim Holder Name</div> <div>ZILOG INC</div> <div>532 RACE ST</div> <div>SAN JOSE, CA 95126</div> <div>Case Number* 05-44567</div> <div>Secured</div> <div>Priority</div> <div>Unsecured \$114,420.00</div>	<div>Docketed Total:</div> <div>\$114,420.00</div>	<div>Allowed Total:</div> <div>\$7,200.00</div> <div>Secured</div> <div>Priority</div> <div>Unsecured \$7,200.00</div>	
		<div>Total Claims To Be Allowed: 177</div> <div>Total Amount As Docketed: \$47,669,590.46</div> <div>Total Amount As Allowed: \$24,983,765.69</div>			

* See Exhibit H for a listing of debtor entities by case number.

In re DPH Holdings Corp., et al.
Case No. 05-44481 (RDD)

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 2246</p> <p>Date Filed: 03/10/2006</p> <p>Docketed Total: \$6,140,513.59</p> <p>Filing Creditor Name:</p> <p>ALPS AUTOMOTIVE INC</p> <p>GOLDBERG STINNETT MEYERS & DAVIS</p> <p>44 MONTGOMERY ST STE 2900</p> <p>SAN FRANCISCO, CA 94104</p>	<p>Claim Holder Name</p> <p>BEAR STEARNS INVESTMENT PRODUCTS INC</p> <p>CO JPMORGAN CHASE BANK NA</p> <p>LEGAL DEPT</p> <p>1 CHASE MANHATTAN PLAZA 26TH FL</p> <p>NEW YORK, NY 10081</p> <p>Case Number** 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$6,140,513.59</p> <p>Allowed Total:</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$5,250.00 \$3,150,240.79</p> <p>\$3,155,490.79</p>	
<p>Claim: 16783</p> <p>Date Filed: 01/16/2008</p> <p>Docketed Total: \$429,525.84</p> <p>Filing Creditor Name:</p> <p>AMERICAN AIKOKU ALPHA INC</p> <p>C/O MASUDA FUNAI EIFERT & MITCHELL LTD</p> <p>203 N LASALLE ST STE 2500</p> <p>CHICAGO, IL 60601-1262</p>	<p>Claim Holder Name</p> <p>AMERICAN AIKOKU ALPHA INC</p> <p>C/O MASUDA FUNAI EIFERT & MITCHELL LTD</p> <p>203 N LASALLE ST STE 2500</p> <p>CHICAGO, IL 60601-1262</p> <p>Case Number** 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$423,701.90</p> <p>Allowed Total:</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$276,562.50</p> <p>\$276,562.50</p>	
<p>Claim: 11659</p> <p>Date Filed: 07/27/2006</p> <p>Docketed Total: \$242,455.24</p> <p>Filing Creditor Name:</p> <p>FUJIKURA AMERICA INC</p> <p>3150 CORONADO DR STE A</p> <p>SANTA CLARA, CA 95054-3223</p>	<p>Claim Holder Name</p> <p>FUJIKURA AMERICA INC</p> <p>3150 CORONADO DR STE A</p> <p>SANTA CLARA, CA 95054-3223</p> <p>Case Number** 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$205,159.75</p> <p>Allowed Total:</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$96,343.87</p> <p>\$96,343.87</p>	

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 10656 Date Filed: 07/25/2006 Docketed Total: \$781,205.06 Filing Creditor Name: HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD INDUSTRY, CA 91746		Claim Holder Name	Docketed Total:	Allowed Total:	
		HENKEL CORPORATION HENKEL ELECTRONICS	\$781,205.06		\$314,506.62
		Case Number* 05-44640 Secured Priority Unsecured \$781,205.06 \$781,205.06		Case Number* 05-44640 Secured Priority Unsecured \$313,930.62 \$576.00 \$314,506.62	
Claim: 10681 Date Filed: 07/25/2006 Docketed Total: \$781,205.06 Filing Creditor Name: HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD INDUSTRY, CA 91746		Claim Holder Name	Docketed Total:	Allowed Total:	
		HENKEL CORPORATION HENKEL ELECTRONICS	\$781,205.06		\$2,602.35
		Case Number* 05-44567 Secured Priority Unsecured \$781,205.06 \$781,205.06		Case Number* 05-44567 Secured Priority Unsecured \$2,602.35 \$2,602.35	
Claim: 416 Date Filed: 11/07/2005 Docketed Total: \$5,415,329.84 Filing Creditor Name: HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD ATTN MENACHEM O ZELMANOVITZ ESQ 101 PARK AVE NEW YORK, NY 10178		Claim Holder Name	Docketed Total:	Allowed Total:	
		HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	\$5,415,329.84		\$3,353,309.95
		Case Number* 05-44481 Secured Priority Unsecured \$2,110,565.18 \$2,110,565.18 \$3,304,764.66 \$3,304,764.66		Case Number* 05-44481 Secured Priority Unsecured \$3,353,309.95 \$3,353,309.95	

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
<p>Claim: 12192</p> <p>Date Filed: 07/28/2006</p> <p>Docketed Total: \$1,296,063.40</p> <p>Filing Creditor Name:</p> <p>LORENTSON MFG CO INC</p> <p>PO BOX 932</p> <p>KOKOMO, IN 46903-0932</p>		<p>Claim Holder Name</p> <p>LORENTSON MFG CO INC</p> <p>PO BOX 932</p> <p>KOKOMO, IN 46903-0932</p> <p>Case Number* 05-44640</p> <p>Secured \$789,167.04</p> <p>Priority</p> <p>Unsecured \$506,896.36</p> <p>Docketed Total: \$1,296,063.40</p>		<p>Allowed Total:</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$396,613.90</p> <p>\$396,613.90</p>	
<p>Claim: 10707</p> <p>Date Filed: 07/26/2006</p> <p>Docketed Total: \$2,997,056.91</p> <p>Filing Creditor Name:</p> <p>TYCO ELECTRONICS CORPORATION</p> <p>PO BOX 3608 MS 3826</p> <p>HARRISBURG, PA 17105-3608</p>		<p>Claim Holder Name</p> <p>TYCO ELECTRONICS CORPORATION</p> <p>PO BOX 3608 MS 3826</p> <p>HARRISBURG, PA 17105-3608</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$2,997,056.91</p> <p>Docketed Total: \$2,997,056.91</p>		<p>Allowed Total: \$1,978,227.84</p> <p>Case Number* 05-44624 05-44640 05-44511 05-44507</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$34,332.85 \$1,932,677.00 \$9,300.79 \$1,917.20</p> <p>\$1,978,227.84</p>	
				<p>Total Claims To Be Allowed: 8</p> <p>Total Amount As Docketed: \$18,083,354.94</p> <p>Total Amount As Allowed: \$9,573,657.82</p>	

EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)

CLAIM TO BE ALLOWED		CLAIM AS DOCKETED		CLAIM AS ALLOWED	
Claim: 2660 Date Filed: 04/17/2006 Docketed Total: \$420,083,457.18 Filing Creditor Name: LAW DEBENTURE TRUST COMPANY OF NEW YORK BROWN RUDNICK BERLACK ISRAELS LLP SEVEN TIMES SQ NEW YORK, NY 10036		Claim Holder Name LAW DEBENTURE TRUST COMPANY OF NEW YORK BROWN RUDNICK BERLACK ISRAELS LLP SEVEN TIMES SQ NEW YORK, NY 10036 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$420,083,457.18 \$420,083,457.18		Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$420,083,457.18 \$420,083,457.18	
Claim: 1420 Date Filed: 01/03/2006 Docketed Total: \$6,185,131.57 Filing Creditor Name: PIONEER NORTH AMERICA INC SCHAFER AND WEINER PLLC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304		Claim Holder Name WHITEBOX HEDGED HIGH YIELD PARTNERS LP 3033 EXCELSIOR BLVD STE 300 MINNEAPOLIS, MN 55416 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,129,150.38 \$3,129,150.38 <u>Unsecured</u> \$3,055,981.19 \$3,055,981.19		Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$6,185,131.57 \$6,185,131.57	
Claim: 10271 Date Filed: 07/24/2006 Docketed Total: \$2,044,593,402.77 Filing Creditor Name: WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022		Claim Holder Name WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,044,593,402.77 \$2,044,593,402.77		Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,044,593,402.77 \$2,044,593,402.77	
		Total Claims To Be Allowed: 3 Total Amount As Docketed: \$2,470,861,991.52 Total Amount As Allowed: \$2,470,861,991.52			

* See Exhibit H for a listing of debtor entities by case number.

In re DPH Holdings Corp., et al.

Fortieth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit H - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC
05-47452	DELPHI FURUKAWA WIRING SYSTEMS LLC

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
3M COMPANY	2468	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
A BERGER PRECISION LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ACCURATE THREADED FASTENERS INC ATF INC	11413	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ADVENT TOOL & MOLD INC	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AGAPE PLASTICS INC EFT	3964	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ALCOTEC WIRE CO	4232	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALLEGRO MICRO SYSTEMS INC	1741	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALLIANCE PLASTICS EFT	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALMETALS CO	8455	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPHA PRODUCTS INC	12159	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPS AUTOMOTIVE INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMG INDUSTRIES INC	5252	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMI INDUSTRIES INC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARC AUTOMOTIVE INC	9151	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ARGO PARTNERS	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARGO PARTNERS	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ARGO PARTNERS	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ARMADA RUBBER MANUFACTURING COMPANY	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2090	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2164	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2318	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ASM CAPITAL LP	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	2343	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ASM CAPITAL LP	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AT&T CORP	7506	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATEL LEASING CORPORATION AS AGENT FOR CREDITOR	12195	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATMEL CORPORATION	1165	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUMA TEC SA DE CV	10383	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUTOTUBE LTD	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AVERY DENNINSON CORPORATION	5453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AVX CORP	9755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BAILEY MFG CO LLC	11459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BANK OF AMERICA N A	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BARNES GROUP INC	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BASF MEXICANA SA DE CV	6333	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BATESVILLE TOOL & DIE INC	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEKAERT CORPORATION	1791	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BELLMAN MELCOR INC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BERGQUIST COMPANY	12448	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BONA VISTA PROGRAMS INC	1389	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BOURNS INC	6683	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BUEHLER MOTOR INC	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
C THORREZ INDUSTRIES INC	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPRO LTD	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPSONIC GROUP LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CASTWELL PRODUCTS INC	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CENTURY MOLD & TOOL CO	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CERTIFIED TOOL & MANUFACTURING	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CHICAGO RIVET & MACHINE CO	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5083	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5084	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5085	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5086	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5087	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COLLINS & AIKMAN	15339	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
COMMERCIAL PACKAGING INC	3304	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COMPONENT PLASTICS INC	7170	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTINENTAL MIDLAND LLC	14247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC	12685	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC	12673	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
COOPER BUSSMANN INC	10402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CUSTOM PRODUCTS CORP	8807	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAJACO INDUSTRIES INC	16018	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER RUBBER & PLASTICS	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DATWYLER RUBBER & PLASTICS	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAWLEN CORP	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
DELTA PRODUCTS CORPORATION	15226	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEUTSCHE BANK SECURITIES INC	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEVRIES INTERNATIONAL INC	1586	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DICKEY GRABLER CO	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DOTT INDUSTRIES INC	14401	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOTT INDUSTRIES INC	14402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DOW CORNING CORP	7343	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORPORATION	7341	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DRAKA AUTOMOTIVE GMBH	116	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYBROOK PRODUCTS INC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST CANADA INC	8376	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST DEUTSCHLAND GMBH & CO KG	8374	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EAGLE FASTENERS INCORPORATED	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EIKENBERRY & ASSOCIATES INC	15141	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EIMO AMERICAS	5887	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EMERSON & CUMING INC	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ENDURA PLASTICS & SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EPCOS INC	8946	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ERWIN QUARDER INC	1464	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
EVOK RIFA INC	9461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
F&G MULTI SLIDE INC	16751	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FCI USA INC	14130	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FEDERAL SCREW WORKS	2350	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FERRO ELECTRONIC MATERIALS	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLAMBEAU INC	12212	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLEX TECHNOLOGIES INC	11542	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLOW DRY TECHNOLOGY LTD	8508	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREESCALE SEMICONDUCTOR INC	12024	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NOK INC	11602	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FUJIKURA AMERICA INC	11659	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GAPI USA	6993	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GCI TECHNOLOGIES INC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOBAR SYSTEMS INC	15429	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GOLDMAN SACHS CREDIT PARTNERS LP	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOODYEAR CANADA INC	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GREYSTONE OF LINCOLN INC	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GRUNER AG	831	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
H & L TOOL COMPANY INC	16746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
H & M COMPANY INC	7603	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL INVESTORS LLC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HARRINGTON TOOL AND DIE INC	668	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HECKETHORN MANUFACTURING CO INC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENKEL CORPORATION HENKEL ELECTRONICS	10656	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENKEL CORPORATION HENKEL ELECTRONICS	10681	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENRY COUNTY RURAL ELECTRIC ME	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HUF PORTUGUESA LDA	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HURST BYRON G	2285	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
HUTCHINSON FTS INC	13967	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HUTCHINSON SEAL CORPORATION	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HYLAND MACHINE COMPANY	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
IER INDUSTRIES INC	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ILLINOIS TOOL WORKS INC	12246	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	6615	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9567	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9569	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9574	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
INDAK MANUFACTURING CORP EFT	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INDUSTRIAL DIELECTRICS INC	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INFINEON TECHNOLOGIES AG	12400	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INTEGRATED SILICON SOLUTION EF INC	10279	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	13788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	14215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ITT CANNON NEWTON	1541	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW DELTAR INSERT MOLDED PRODUCTS	9573	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW FILTRATION PRODUCTS	10421	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JAMESTOWN CONTAINER CORP	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JIFFY TITE CO INC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAC HOLDINGS INC DBA KESTER	15565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS MANUFACTURING CO	105	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS SOUTHWEST INC	104	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12210	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12211	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KEYSTONE POWDERED METAL COMPANY	15792	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KOA SPEED ELECTRONICS INC	16686	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOA SPEED ELECTRONICS INC	16687	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOKOMO GAS AND FUEL COMPANY	11622	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
L&W ENGINEERING CO	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LATIGO MASTER FUND LTD	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LAW DEBENTURE TRUST COMPANY OF NEW YORK	2660	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
LDI INCORPORATED	9832	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LEXINGTON RUBBER GROUP INC	11924	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIFETIME INDUSTRIES INC	1994	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LINEAR TECHNOLOGY CORPORATION	16681	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LIQUIDITY SOLUTIONS INC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORD CORPORATION	16307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORENTSON MFG CO INC	12192	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
M A COM INC	15926	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAC ARTHUR CORPORATION	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MACAUTO USA INC	9431	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MACHINED PRODUCTS CO	5115	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MADISON NICHE OPPORTUNITIES LLC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MANDO AMERICA CORPORATION	1569	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MATSUO ELECTRONICS OF AMERICA	5306	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MEDALIST INDUSTRIES INC	9576	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL FLOW CORPORATION	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL MATIC INC	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL TECHNOLOGIES INC	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICRON SEMICONDUCTOR PROD INC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICROSEMI CORP	6932	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MID CONTINENT SPRING CO EFT	6577	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID STATES RUBBER PRODUCTS INC	12244	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MIDTOWN CLAIMS LLC	4501	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOLDTECH INC	3738	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOTOROLA INC AKA MOTOROLA AIEG	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MUBEIA INC	11688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MUELLER INDUSTRIES INC	9550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL MOLDING CORPORATION	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NEWARK ELECTRONICS	7550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NICHIA AMERICA CORPORATION	2221	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NISSAN TRADING CORP USA	293	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NN BALL AND ROLLER INC	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NORTHERN ENGRAVING CORPORATION	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OETIKER INC	722	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
OFFSHORE INTERNATIONAL INCORPORATED	16393	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OKI AMERICA INC	16318	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ONKYO INDUSTRIAL COMPONENTS INC	878	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ORE HILL HUB FUND LTD	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PAR FOAM PRODUCTS INC	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PARLEX CORPORATION	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PENN ALUMINUM INTERNATIONAL INC	16557	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PENN ENGINEERING & MANUFACTURING CORP	1156	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PIHER INTERNATIONAL CORP	4278	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PIONEER NORTH AMERICA INC	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
PLAINFIELD MOLDING INC	12439	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
PLAINFIELD STAMP ILLINOIS INC	12438	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PLASTOMER CORP	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PONTIAC COIL INC	5388	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION HARNESS INC	9024	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION RESOURCE INC KY DIV	16609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRIDGEON & CLAY INC	16661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
PROMOTECH KUNSTSTOFF UND	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METALLVERARBEITUNGSGES MBH	4268	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SCREW & NUT CO	15231	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SYNTHETIC RUBBER INC		
QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RB & W CORPORATION EFT	10194	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RED SPOT CORP	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RF MICRO DEVICES INC	2748	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RICHCO INC	520	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
RICHCO INC	521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROBIN INDUSTRIES INC CLEVELAND DIVISION	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROGERS FOAM CORPORATION	788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROHM ELECTRONICS USA LLC	2482	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROTAFORM LLC	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RTP CO	9910	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RUDOLPH BROS & CO	237	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAINT GOBAIN PERFORMANCE	12030	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAMUEL SON & CO	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM	3996	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEAL & DESIGN INC	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALED AIR CORPORATION	3293	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALING DEVICES INC	7843	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEMBLEX CORPORATION	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SFS INTEC INC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SGF OF AMERICA	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SHIN ETSU POLYMER AMERICA INC	11596	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND LLC	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SKF USA INC	11247	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALL PARTS INC	11274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALLEY STEEL RING COMPANY	661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SMC AMERICA INC AKA SCREW MACHINING COMPONENTS INC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION	14489	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPECIAL DEVICES INCORPORATED	11963	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPEED TECH CORPORATION	10955	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STADCO INC	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STARK MANUFACTURING LLC	1260	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEPHENSON & LAWYER INC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEWART INC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STONEHILL INSTITUTIONAL PARTNERS LP	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUMIDA TRADING PTE LTD	2215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SUMITOMO SITIX SILICON INC	1521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUN KWANG BRAZING FILLER METAL	5400	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
T & L AUTOMATICS INC	11259	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK CORPORATION OF AMERICA	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEFCO INC	4734	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEKNOR APEX COMPANY	7443	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TERMAX CORP	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE CHERRY CORPORATION	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	16555	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE TIMKEN COMPANY	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THERMOTEC SA DE CV	6096	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THIERICA INC	11536	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TICONA LLC	13420	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TIMKEN US CO	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOLLMAN SPRING CO INC	1733	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOLLMAN SPRING CO INC	1920	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOPCRAFT PRECISION MOLDERS EFT	9435	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSOH SMD INC	1572	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TPG CREDIT MANAGEMENT LP	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TR BUTTERFIELD TRAIL CORP	12342	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TRADE DEBT NET	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TRAM INC	11461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRANS MATIC MFG CO INC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRITON INDUSTRIES INC	11229	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWIN CORPORATION	8523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWIST INC	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWOSON ESP INC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWOSON TOOL CO INC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
TYZ ALL PLASTICS INC	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UFE INC	10233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ULTRAFORM INDUSTRIES INC	5123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNISOURCE WORLDWIDE INC	11437	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNITED ELECTRONICS CORP	1744	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL BEARINGS INC	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	1098	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	2069	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UPG DE MEXICO S DE RL DE CV	13546	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
US FARATHANE CORPORATION	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VIASYSTEMS	12385	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VICTORY PACKAGING LP	11640	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VIKING PLASTICS INC	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9452	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9454	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VOGELSANG CORP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
WAKO ELECTRONICS USA INC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WAMCO INC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WARNER ELECTRIC LLC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
WHITEBOX HEDGED HIGH YIELD PARTNERS LP	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WIEGEL TOOL WORKS INC	10752	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE	10271	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WOCO INDUSTRIETECHNIK GMBH	10076	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
YAZAKI NORTH AMERICA INC	13183	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ZIERICK MFG CO	3375	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZILOG INC	9304	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
3M COMPANY	2468	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
A BERGER PRECISION LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ACCURATE THREADED FASTENERS INC ATF INC	11413	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ADVENT TOOL & MOLD INC	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AGAPE PLASTICS INC EFT	3964	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ALCOTEC WIRE CO	4232	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALLEGRO MICRO SYSTEMS INC	1741	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALLIANCE PLASTICS EFT	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALMETALS CO	8455	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPHA PRODUCTS INC	12159	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPS AUTOMOTIVE INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMG INDUSTRIES INC	5252	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMI INDUSTRIES INC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARC AUTOMOTIVE INC	9151	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ARGO PARTNERS	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARGO PARTNERS	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ARGO PARTNERS	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ARMADA RUBBER MANUFACTURING COMPANY	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2090	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2164	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2318	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ASM CAPITAL LP	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	2343	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ASM CAPITAL LP	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AT&T CORP	7506	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATEL LEASING CORPORATION AS AGENT FOR CREDITOR	12195	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATMEL CORPORATION	1165	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUMA TEC SA DE CV	10383	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUTOTUBE LTD	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AVERY DENNINSON CORPORATION	5453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AVX CORP	9755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BAILEY MFG CO LLC	11459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BANK OF AMERICA N A	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BARNES GROUP INC	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BASF MEXICANA SA DE CV	6333	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BATESVILLE TOOL & DIE INC	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEKAERT CORPORATION	1791	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BELLMAN MELCOR INC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BERGQUIST COMPANY	12448	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BONA VISTA PROGRAMS INC	1389	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BOURNS INC	6683	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BUEHLER MOTOR INC	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
C THORREZ INDUSTRIES INC	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPRO LTD	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPSONIC GROUP LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CASTWELL PRODUCTS INC	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CENTURY MOLD & TOOL CO	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CERTIFIED TOOL & MANUFACTURING	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CHICAGO RIVET & MACHINE CO	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5083	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5084	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5085	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5086	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5087	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COLLINS & AIKMAN	15339	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
COMMERCIAL PACKAGING INC	3304	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COMPONENT PLASTICS INC	7170	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTINENTAL MIDLAND LLC	14247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC	12685	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC	12673	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
COOPER BUSSMANN INC	10402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CUSTOM PRODUCTS CORP	8807	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAJACO INDUSTRIES INC	16018	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER RUBBER & PLASTICS	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DATWYLER RUBBER & PLASTICS	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAWLEN CORP	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
DELTA PRODUCTS CORPORATION	15226	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEUTSCHE BANK SECURITIES INC	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEVRIES INTERNATIONAL INC	1586	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DICKEY GRABLER CO	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DOTT INDUSTRIES INC	14401	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOTT INDUSTRIES INC	14402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DOW CORNING CORP	7343	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORPORATION	7341	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DRAKA AUTOMOTIVE GMBH	116	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYBROOK PRODUCTS INC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST CANADA INC	8376	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST DEUTSCHLAND GMBH & CO KG	8374	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EAGLE FASTENERS INCORPORATED	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EIKENBERRY & ASSOCIATES INC	15141	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EIMO AMERICAS	5887	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EMERSON & CUMING INC	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ENDURA PLASTICS & SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EPCOS INC	8946	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ERWIN QUARDER INC	1464	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
EVOX RIFA INC	9461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
F&G MULTI SLIDE INC	16751	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FCI USA INC	14130	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FEDERAL SCREW WORKS	2350	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FERRO ELECTRONIC MATERIALS	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLAMBEAU INC	12212	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLEX TECHNOLOGIES INC	11542	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLOW DRY TECHNOLOGY LTD	8508	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREESCALE SEMICONDUCTOR INC	12024	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NOK INC	11602	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FUJIKURA AMERICA INC	11659	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GAPI USA	6993	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GCI TECHNOLOGIES INC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOBAR SYSTEMS INC	15429	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GOLDMAN SACHS CREDIT PARTNERS LP	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOODYEAR CANADA INC	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GREYSTONE OF LINCOLN INC	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GRUNER AG	831	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
H & L TOOL COMPANY INC	16746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
H & M COMPANY INC	7603	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL INVESTORS LLC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HARRINGTON TOOL AND DIE INC	668	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HECKETHORN MANUFACTURING CO INC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENKEL CORPORATION HENKEL ELECTRONICS	10656	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENKEL CORPORATION HENKEL ELECTRONICS	10681	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENRY COUNTY RURAL ELECTRIC ME	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HUF PORTUGUESA LDA	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HURST BYRON G	2285	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
HUTCHINSON FTS INC	13967	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HUTCHINSON SEAL CORPORATION	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HYLAND MACHINE COMPANY	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
IER INDUSTRIES INC	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ILLINOIS TOOL WORKS INC	12246	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	6615	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9567	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9569	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9574	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
INDAK MANUFACTURING CORP EFT	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INDUSTRIAL DIELECTRICS INC	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INFINEON TECHNOLOGIES AG	12400	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INTEGRATED SILICON SOLUTION EF INC	10279	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	13788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	14215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ITT CANNON NEWTON	1541	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW DELTAR INSERT MOLDED PRODUCTS	9573	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW FILTRATION PRODUCTS	10421	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JAMESTOWN CONTAINER CORP	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JIFFY TITE CO INC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAC HOLDINGS INC DBA KESTER	15565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS MANUFACTURING CO	105	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS SOUTHWEST INC	104	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12210	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12211	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KEYSTONE POWDERED METAL COMPANY	15792	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KOA SPEED ELECTRONICS INC	16686	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOA SPEED ELECTRONICS INC	16687	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOKOMO GAS AND FUEL COMPANY	11622	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
L&W ENGINEERING CO	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LATIGO MASTER FUND LTD	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LAW DEBENTURE TRUST COMPANY OF NEW YORK	2660	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
LDI INCORPORATED	9832	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LEXINGTON RUBBER GROUP INC	11924	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIFETIME INDUSTRIES INC	1994	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LINEAR TECHNOLOGY CORPORATION	16681	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LIQUIDITY SOLUTIONS INC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORD CORPORATION	16307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORENTSON MFG CO INC	12192	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
M A COM INC	15926	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAC ARTHUR CORPORATION	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MACAUTO USA INC	9431	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MACHINED PRODUCTS CO	5115	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MADISON NICHE OPPORTUNITIES LLC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MANDO AMERICA CORPORATION	1569	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MATSUO ELECTRONICS OF AMERICA	5306	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MEDALIST INDUSTRIES INC	9576	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL FLOW CORPORATION	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL MATIC INC	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL TECHNOLOGIES INC	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICRON SEMICONDUCTOR PROD INC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICROSEMI CORP	6932	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MID CONTINENT SPRING CO EFT	6577	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID STATES RUBBER PRODUCTS INC	12244	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MIDTOWN CLAIMS LLC	4501	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOLDTECH INC	3738	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOTOROLA INC AKA MOTOROLA AIEG	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MUBEIA INC	11688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MUELLER INDUSTRIES INC	9550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL MOLDING CORPORATION	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NEWARK ELECTRONICS	7550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NICHIA AMERICA CORPORATION	2221	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NISSAN TRADING CORP USA	293	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NN BALL AND ROLLER INC	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NORTHERN ENGRAVING CORPORATION	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OETIKER INC	722	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
OFFSHORE INTERNATIONAL INCORPORATED	16393	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OKI AMERICA INC	16318	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ONKYO INDUSTRIAL COMPONENTS INC	878	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ORE HILL HUB FUND LTD	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PAR FOAM PRODUCTS INC	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PARLEX CORPORATION	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PENN ALUMINUM INTERNATIONAL INC	16557	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PENN ENGINEERING & MANUFACTURING CORP	1156	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PIHER INTERNATIONAL CORP	4278	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PIONEER NORTH AMERICA INC	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
PLAINFIELD MOLDING INC	12439	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
PLAINFIELD STAMP ILLINOIS INC	12438	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PLASTOMER CORP	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PONTIAC COIL INC	5388	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION HARNESS INC	9024	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION RESOURCE INC KY DIV	16609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRIDGEON & CLAY INC	16661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
PROMOTECH KUNSTSTOFF UND METALLVERARBEITUNGSGES MBH	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
QUALITY SCREW & NUT CO	4268	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SYNTHETIC RUBBER INC	15231	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RB & W CORPORATION EFT	10194	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RED SPOT CORP	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RF MICRO DEVICES INC	2748	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RICHCO INC	520	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
RICHCO INC	521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROBIN INDUSTRIES INC CLEVELAND DIVISION	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROGERS FOAM CORPORATION	788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROHM ELECTRONICS USA LLC	2482	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROTAFORM LLC	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RTP CO	9910	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RUDOLPH BROS & CO	237	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAINT GOBAIN PERFORMANCE	12030	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAMUEL SON & CO	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM SEAL & DESIGN INC	3996	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALED AIR CORPORATION	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALING DEVICES INC	3293	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEMBLEX CORPORATION	7843	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SFS INTEC INC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SGF OF AMERICA	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SHIN ETSU POLYMER AMERICA INC	2274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	11596	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND LLC	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION	14489	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPECIAL DEVICES INCORPORATED	11963	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPEED TECH CORPORATION	10955	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STADCO INC	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STARK MANUFACTURING LLC	1260	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEPHENSON & LAWYER INC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEWART INC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STONEHILL INSTITUTIONAL PARTNERS LP	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUMIDA TRADING PTE LTD	2215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SUMITOMO SITIX SILICON INC	1521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUN KWANG BRAZING FILLER METAL	5400	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
T & L AUTOMATICS INC	11259	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK CORPORATION OF AMERICA	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEFCO INC	4734	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEKNOR APEX COMPANY	7443	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TERMAX CORP	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE CHERRY CORPORATION	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	16555	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE TIMKEN COMPANY	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THERMOTEC SA DE CV	6096	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THIERICA INC	11536	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TICONA LLC	13420	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TIMKEN US CO	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOLLMAN SPRING CO INC	1733	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOLLMAN SPRING CO INC	1920	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOPCRAFT PRECISION MOLDERS EFT	9435	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSOH SMD INC	1572	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TPG CREDIT MANAGEMENT LP	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TR BUTTERFIELD TRAIL CORP	12342	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TRADE DEBT NET	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TRAM INC	11461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRANS MATIC MFG CO INC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRITON INDUSTRIES INC	11229	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWIN CORPORATION	8523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWIST INC	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWOSON ESP INC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWOSON TOOL CO INC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
TYZ ALL PLASTICS INC	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UFE INC	10233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ULTRAFORM INDUSTRIES INC	5123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNISOURCE WORLDWIDE INC	11437	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNITED ELECTRONICS CORP	1744	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL BEARINGS INC	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	1098	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	2069	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UPG DE MEXICO S DE RL DE CV	13546	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
US FARATHANE CORPORATION	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VIASYSTEMS	12385	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VICTORY PACKAGING LP	11640	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VIKING PLASTICS INC	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9452	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9454	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VOGELSANG CORP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
WAKO ELECTRONICS USA INC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WAMCO INC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WARNER ELECTRIC LLC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
WHITEBOX HEDGED HIGH YIELD PARTNERS LP	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WIEGEL TOOL WORKS INC	10752	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE	10271	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WOCO INDUSTRIETECHNIK GMBH	10076	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
YAZAKI NORTH AMERICA INC	13183	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ZIERICK MFG CO	3375	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZILOG INC	9304	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit J

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2009

Exhibit K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X	:	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2009

EXHIBIT E

Fortieth Omnibus Claims Objection

Exhibit A Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Collins & Aikman	Rick Onisko 26533 Evergreen Southfield, MI 48076	7/31/06	15339	\$1,481,668.72	Exhibit A Claims	Disallow And Expunge	
Hurst Byron G	c/o David R Salyer Esq E S Gallon & Associates 40 West 4th St Ste 2200 Dayton, OH 45402	3/14/06	2285	\$10,000.00	Exhibit A Claims	Disallow And Expunge	
Voplex Inc and Meridian Automotive Systems Inc and affiliates	Matthew Paroly 999 Republic Dr Allen Park, MI 48101	7/28/06	12391	\$359,507.57	Exhibit A Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Agape Plastics Inc Eft	O 11474 First Ave Nw Grand Rapids, MI 49544	5/1/06	3964	\$12,566.40	Exhibit B Claims	Disallow And Expunge	
American Technical Ceramics	1 Norden Ln Huntington Station, NY 11746-2102	4/28/06	3358	\$11,214.73	Exhibit B Claims	Disallow And Expunge	
Amg Industries Inc	200 Commerce Dr Mt Vernon, OH 43050	5/8/06	5252	\$1,886.40	Exhibit B Claims	Disallow And Expunge	
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	6/8/06	7657	\$11,080.20	Exhibit B Claims	Disallow And Expunge	
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/8/06	7657	\$11,080.20	Exhibit B Claims	Disallow And Expunge	
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	5/10/06	5427	\$31,350.84	Exhibit B Claims	Disallow And Expunge	
ASM Capital II LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/10/06	5427	\$31,350.84	Exhibit B Claims	Disallow And Expunge	
Auma Tec SA de CV	c/o Michael G Cruse Warner Norcross & Judd LLP 2000 Town Center Ste 2700 Southfield, MI 48075	7/24/06	10383	\$33,417.69	Exhibit B Claims	Disallow And Expunge	
Auma Tec SA de CV	Auma Tec Sa De Cv Culle 2 No 35 Fracc Ind Benito Juarez Qro Cp 76120 Queretaro, Mexico	7/24/06	10383	\$33,417.69	Exhibit B Claims	Disallow And Expunge	
BASF Mexicana SA de CV	Ms Laura Rangel American Postal Center 501 N Bridge St Hidalgo, TX 78557	5/19/06	6333	\$51,588.18	Exhibit B Claims	Disallow And Expunge	
BASF Mexicana SA de CV	BASF Mexicana SA de CV Insurgentes Sur 975 Col Ciudad de los Deportes, DF 0371D Mexico	5/19/06	6333	\$51,588.18	Exhibit B Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Bourns Inc	Attn Mary Rodgers 1200 Columbia Ave Riverside, CA 92507	5/23/06	6683	\$43,850.88	Exhibit B Claims	Disallow And Expunge	
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5083	\$849.39	Exhibit B Claims	Disallow And Expunge	
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5084	\$1,370.20	Exhibit B Claims	Disallow And Expunge	
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5085	\$1,011.99	Exhibit B Claims	Disallow And Expunge	
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5086	\$7,831.58	Exhibit B Claims	Disallow And Expunge	
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5087	\$31,423.21	Exhibit B Claims	Disallow And Expunge	
Commercial Packaging Inc	6548 W Higgins Chicago, IL 60656-2161	4/28/06	3304	\$230.00	Exhibit B Claims	Disallow And Expunge	
Computer Patent Annuities LP	Gill David Accounts Receivable Manager CPA House 11 15 Seaton Place St Helier, Jersey JE1 1BL Channel Islands	7/31/06	15379	\$617,204.24	Exhibit B Claims	Disallow And Expunge	
Computer Patent Annuities LP	Miles & Stockbridge PC Thomas D Renda Kerry Hopkins 10 Light St Baltimore, MD 21202	7/31/06	15379	\$617,204.24	Exhibit B Claims	Disallow And Expunge	
Computer Patent Annuities LP	Calinoff & Katz LLP Dorothy H Marinis Riggio 140 E 45th St 17th Fl New York, NY 10017	7/31/06	15379	\$617,204.24	Exhibit B Claims	Disallow And Expunge	
Computer Patent Annuities LP	Computer Patent Annuities Liberation House Castle St St Helier, Channel Is JE1 1BL United Kingdom	7/31/06	15379	\$617,204.24	Exhibit B Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12668	\$184,138.31	Exhibit B Claims	Disallow And Expunge	
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12668	\$184,138.31	Exhibit B Claims	Disallow And Expunge	
Debt Acquisition Company of America V LLC	1565 Hotel Circle S Ste 310 San Diego, CA 92108	2/27/06	2117	\$4,381.59	Exhibit B Claims	Disallow And Expunge	
Eimo Americas	1551 Sawgrass Corporate Pkwy Ste 300 Sunrise, FL 33323	5/15/06	5887	\$184,673.70	Exhibit B Claims	Disallow And Expunge	
Freudenberg Nok General Partnership	Ralph E McDowell Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/27/06	11603	\$499,659.22	Exhibit B Claims	Disallow And Expunge	
Freudenberg Nok General Partnership	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	7/27/06	11603	\$499,659.22	Exhibit B Claims	Disallow And Expunge	
Freudenberg Nok Inc	Ralph E McDowell Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/27/06	11602	\$4,638.17	Exhibit B Claims	Disallow And Expunge	
Freudenberg Nok Inc	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	7/27/06	11602	\$4,638.17	Exhibit B Claims	Disallow And Expunge	
Freudenberg Nonwovens Lp Eft	2975 Pembroke Rd Hopkinsville, KY 42240	5/10/06	5463	\$17,971.26	Exhibit B Claims	Disallow And Expunge	
Freudenberg Nonwovens Lp Eft	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	5/10/06	5463	\$17,971.26	Exhibit B Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	1/17/06	1565	\$47,879.16	Exhibit B Claims	Disallow And Expunge	
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/17/06	1565	\$47,879.16	Exhibit B Claims	Disallow And Expunge	
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	2/14/06	2020	\$131,166.32	Exhibit B Claims	Disallow And Expunge	
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/14/06	2020	\$131,166.32	Exhibit B Claims	Disallow And Expunge	
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	10/10/05	16670	\$822.47	Exhibit B Claims	Disallow And Expunge	
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/10/05	16670	\$822.47	Exhibit B Claims	Disallow And Expunge	
International Rectifier Corporation	Richard Brunette and Theresa Wardle Sheppard Mullin Richter & Hampton LLP 333 S Hope St 48th Fl Los Angeles, CA 90071	7/31/06	14215	\$453.25	Exhibit B Claims	Disallow And Expunge	
International Rectifier Corporation	Sheppard Mullin Richter & Hampton LLP Attn Malani J Sternstein 30 Rockefeller Plz 24th Fl New York, NY 10112	7/31/06	14215	\$453.25	Exhibit B Claims	Disallow And Expunge	
KOA Speer Electronics Inc	Scott W Rice Chairman & President Bolivar Dr PO Box 547 Bradford, PA 16701	10/10/05	16686	\$61,091.71	Exhibit B Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
KOA Speer Electronics Inc	Scott W Rice Chairman & President Bolivar Dr PO Box 547 Bradford, PA 16701	10/10/05	16687	\$84,902.01	Exhibit B Claims	Disallow And Expunge	
Kokomo Gas and Fuel Company	Jason M Torf Schiff Hardin LLP 6600 Sears Tower Chicago, IL 60606	7/27/06	11622	\$248,629.34	Exhibit B Claims	Disallow And Expunge	
Kokomo Gas and Fuel Company	Kokomo Gas and Fuel Company 801 E 86th Ave Merrillville, IN 46410	7/27/06	11622	\$248,629.34	Exhibit B Claims	Disallow And Expunge	
Lexington Rubber Group Inc	Lexington Connector Seals 1510 Ridge Rd Vienna, OH 44473-970	7/28/06	11924	\$80,802.00	Exhibit B Claims	Disallow And Expunge	
Linear Technology Corporation	James M Sullivan McDermott Will & Emery 50 Rockefeller Plz New York, NY 10020-1605	10/13/05	16681	\$116,070.80	Exhibit B Claims	Disallow And Expunge	
Liquidity Solutions Inc as assignee of NN Inc US Ball and Roller Div	Db Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	6/1/06	7289	\$104,313.33	Exhibit B Claims	Disallow And Expunge	
Liquidity Solutions Inc as Assignee of SGF of America Corporation	Db Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	11/21/05	726	\$10,022.00	Exhibit B Claims	Disallow And Expunge	
Liquidity Solutions Inc as assignee of Warner Electric	Db Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/16/06	5970	\$78,321.60	Exhibit B Claims	Disallow And Expunge	
Liquidity Solutions Inc dba Revenue Management as assignee of Bei Duncan Electronics	Jeffrey L Caress One University Plaza Ste 312 Hackensack, NJ 07601	7/31/06	15493	\$5,762.88	Exhibit B Claims	Disallow And Expunge	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	2/8/06	1898	\$3,086.40	Exhibit B Claims	Disallow And Expunge	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/8/06	1898	\$3,086.40	Exhibit B Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	2/8/06	1901	\$3,190.40	Exhibit B Claims	Disallow And Expunge	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/8/06	1901	\$3,190.40	Exhibit B Claims	Disallow And Expunge	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	2/8/06	1902	\$3,190.40	Exhibit B Claims	Disallow And Expunge	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/8/06	1902	\$3,190.40	Exhibit B Claims	Disallow And Expunge	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	2/8/06	1907	\$6,425.10	Exhibit B Claims	Disallow And Expunge	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/8/06	1907	\$6,425.10	Exhibit B Claims	Disallow And Expunge	
Macauto Usa Inc	80 Excel Dr Rochester, NY 14621	7/13/06	9431	\$961,318.16	Exhibit B Claims	Disallow And Expunge	
Mando America Corporation	Skye Suh PLC 32000 Northwestern Hwy Ste 260 Farmington Hills, MI 48334	1/17/06	1569	\$291,268.45	Exhibit B Claims	Disallow And Expunge	
National Semiconductor Corp	National Semiconductor Corp 2900 Semiconductor Dr. G2 335 Santa Clara, CA 95051	5/9/06	5390	\$995.20	Exhibit B Claims	Disallow And Expunge	
National Semiconductor Corp	Mcdermott Will & Emery Llp James M Sullivan 50 Rockefeller Plaza New York, NY 10020	5/9/06	5390	\$995.20	Exhibit B Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Nissan Trading Corp USA	Attn Alan Kalb 34405 W 12 Mile Rd Ste 225 Farmington Hills, MI 48331	11/3/05	293	\$1,288.76	Exhibit B Claims	Disallow And Expunge	
Oetiker Inc	Oetiker Inc 3305 Wilson St Marlette, MI 48453-0217	11/21/05	722	\$12,643.20	Exhibit B Claims	Disallow And Expunge	
Plainfield Molding Inc	24035 River Walk Ct Plainfield, IL 60544	7/28/06	12439	\$15,964.33	Exhibit B Claims	Disallow And Expunge	
Richco Inc	Richco Inc 8145 River Dr Morton Grove, IL 60053	11/14/05	520	\$193.34	Exhibit B Claims	Disallow And Expunge	
Shin Etsu Polymer America Inc	5600 Mowry School Rd Ste 320 Newark, CA 94560	7/27/06	11596	\$20,393.52	Exhibit B Claims	Disallow And Expunge	
Shin Etsu Polymer America Inc	5600 Mowry School Rd Ste 320 Newark, CA 94560	7/27/06	11596	\$20,393.52	Exhibit B Claims	Disallow And Expunge	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/27/06	11706	\$235,943.49	Exhibit B Claims	Disallow And Expunge	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/27/06	11706	\$235,943.49	Exhibit B Claims	Disallow And Expunge	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	McDermott Will & Emery LLP Attn James M Sullivan Esq Attn James M Sullivan Esq 340 Madison Ave New York, NY 10017	7/27/06	11706	\$235,943.49	Exhibit B Claims	Disallow And Expunge	
Sumida Trading Pte Ltd	996 Bendermeer Rd No 04 05 To 06 , 339944 Singapore	3/8/06	2215	\$2,499.20	Exhibit B Claims	Disallow And Expunge	
The Furukawa Electric Co Ltd	c/o Penn Ayers Butler Esq Squire Sanders & Dempsey LLP 600 Hansen Wy Palo Alto, CA 94304-1043	2/26/07	16555	\$48,067.68	Exhibit B Claims	Disallow And Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Thermotech SA de CV	Thermotech SA de CV 1302 S 5th St Hopkins, MN 55343	5/16/06	6096	\$14,647.45	Exhibit B Claims	Disallow And Expunge	
Thermotech SA de CV	Goulston & Storrs Peter D Bilowz 400 Atlantic Ave Boston, MA 02110-3333	5/16/06	6096	\$14,647.45	Exhibit B Claims	Disallow And Expunge	
Thierica Inc	900 Clancy Ave Ne Grand Rapids, MI 49503	7/27/06	11536	\$4,591.80	Exhibit B Claims	Disallow And Expunge	
Tr Butterfield Trail Corp	Ndh Property Management Services 7400 Viscount Ste 240 El Paso, TX 79925	7/28/06	12342	\$32,627.13	Exhibit B Claims	Disallow And Expunge	

Fortieth Omnibus Claims Objection

Exhibit C Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
American Aikoku Alpha Inc	Attn Gary Vist Esq c/o Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	1/29/08	16796	\$429,525.84	Exhibit C Claims	Disallow And Expunge	
UPG de Mexico S de RL de CV	William Holbrook Director of Finance United Plastics Group Inc 1420 Kensington Rd Ste 209 Oak Brook, IL 60523	7/31/06	13546	\$42,827.19	Exhibit C Claims	Disallow And Expunge	
UPG de Mexico S de RL de CV	Monica J Machen Sonnenschein Nath & Rosenthal LLP 8000 Sears Tower Chicago, IL 60606	7/31/06	13546	\$42,827.19	Exhibit C Claims	Disallow And Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
	:
In re	:
	:
DPH HOLDINGS CORP. <u>et al.</u> ,	:
	:
Reorganized Debtors.	:
	:
-----X	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and

the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)
3	4	5	6	7	8

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. **IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER.** Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
December 21, 2009

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy

Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barliant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
Edward Moran
Alan Nisselson
Thomas Plunkett
Marty Reisig

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
3M Company	Attn Alpha Khaldi Office of General Counsel Bldg 220 9E 02 St Paul, MN 55144	4/3/06	2468	\$517,747.63	Exhibit D Claims	05-44640	\$434,298.11	General Unsecured
3M Company	Klestadt & Winters LLP Attn Patrick J Orr 292 Madison Ave 17th Fl New York, NY 10017-6314	4/3/06	2468	\$517,747.63	Exhibit D Claims	05-44640	\$434,298.11	General Unsecured
3M Company	3M Company Attn Alpha B Khaldi PO Box 33428 220 9E 02 St Paul, MN 55133	4/3/06	2468	\$517,747.63	Exhibit D Claims	05-44640	\$434,298.11	General Unsecured
3M Company	3M Company General Office 3M Center St Paul, MN 56144-1000	4/3/06	2468	\$517,747.63	Exhibit D Claims	05-44640	\$434,298.11	General Unsecured
Allegro Micro Systems Inc	Irene Beaulac 115 Northeast Cutoff Worcester, MA 01615	2/1/06	1741	\$1,669,714.54	Exhibit D Claims	05-44481	\$1,444,523.00	General Unsecured
Almetals Co	51035 Grand River Wixom, MI 48393	6/23/06	8455	\$171,798.50	Exhibit D Claims	05-44640	\$2,384.41	General Unsecured
Alpha Products Inc	Tony Gulrajani 351 Irving Dr Oxnard, CA 93030	7/28/06	12159	\$7,450.00	Exhibit D Claims	05-44567	\$3,725.00	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/27/06	11264	\$673,272.82	Exhibit D Claims	05-44640	\$179,774.97	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	9/5/06	16284	\$34,134.78	Exhibit D Claims	05-44640	\$4,852.44	General Unsecured
Arc Automotive Inc	c/o Mr Ronald Mounger 1729 Midpark Rd Knoxville, TN 37921	7/10/06	9151	\$925,476.40	Exhibit D Claims	05-44640	\$465,879.47	General Unsecured
Arc Automotive Inc	Greensfelder Hemker & Gale PC Attn Cherie Macdonald Esq 12 Wolf Creek Ste 100 Belleville, IL 62226	7/10/06	9151	\$925,476.40	Exhibit D Claims	05-44640	\$465,879.47	General Unsecured
ASM Capital LP	Adam Moskowitz 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	3/20/06	2343	\$11,295.20	Exhibit D Claims	05-44640	\$5,695.20	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/20/06	2343	\$11,295.20	Exhibit D Claims	05-44640	\$5,695.20	General Unsecured
AT&T Corp	Lisa McLain 1355 W University Dr Mesa, AZ 85021	6/5/06	7506	\$4,424,985.53	Exhibit D Claims	05-44640	\$2,197,185.31	General Unsecured
AT&T Corp	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	6/5/06	7506	\$4,424,985.53	Exhibit D Claims	05-44640	\$2,197,185.31	General Unsecured
AT&T Corp	Lowenstein Sandler PC Attn Vincent DAgestino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	6/5/06	7506	\$4,424,985.53	Exhibit D Claims	05-44640	\$2,197,185.31	General Unsecured
ATEL Leasing Corporation as Agent for Creditor	Attn V Morais or R Wilder 600 California St 6th Fl San Francisco, CA 94108	7/28/06	12195	\$4,140,179.97	Exhibit D Claims	05-44640	\$177,355.57	General Unsecured
ATEL Leasing Corporation as Agent for Creditor	Buchanan Ingersoll & Rooney PC William H Schorling One Chase Manhattan Plz New York, NY 10005	7/28/06	12195	\$4,140,179.97	Exhibit D Claims	05-44640	\$177,355.57	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	1/30/06	1704	\$874,448.21	Exhibit D Claims	05-44640	\$856,371.97	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	7/18/06	9771	\$977,354.65	Exhibit D Claims	05-44640	\$191,266.99	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	7/18/06	9772	\$72,034.20	Exhibit D Claims	05-44640	\$63,774.83	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/1/06	4018	\$714,065.68	Exhibit D Claims	05-44567	\$664,259.24	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/1/06	4018	\$714,065.68	Exhibit D Claims	05-44567	\$664,259.24	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	6/1/06	7244	\$12,223.86	Exhibit D Claims	05-44640	\$8,584.04	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/1/06	7244	\$12,223.86	Exhibit D Claims	05-44640	\$8,584.04	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	6/22/06	8340	\$2,348.64	Exhibit D Claims	05-44567	\$1,174.32	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/22/06	8340	\$2,348.64	Exhibit D Claims	05-44567	\$1,174.32	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/19/06	9951	\$79,244.79	Exhibit D Claims	05-44640	\$73,210.94	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/19/06	9951	\$79,244.79	Exhibit D Claims	05-44640	\$73,210.94	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/25/06	10580	\$203,432.68	Exhibit D Claims	05-44640	\$172,471.39	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10580	\$203,432.68	Exhibit D Claims	05-44640	\$172,471.39	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/26/06	11233	\$134,780.90	Exhibit D Claims	05-44640	\$116,565.04	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/26/06	11233	\$134,780.90	Exhibit D Claims	05-44640	\$116,565.04	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12377	\$1,792.00	Exhibit D Claims	05-44567	\$896.00	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12377	\$1,792.00	Exhibit D Claims	05-44567	\$896.00	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	15211	\$1,352,891.10	Exhibit D Claims	05-44640	\$41,467.60	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15211	\$1,352,891.10	Exhibit D Claims	05-44640	\$41,467.60	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	12/8/06	16447	\$76,844.72	Exhibit D Claims	05-44567	\$91,270.07	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/8/06	16447	\$76,844.72	Exhibit D Claims	05-44567	\$91,270.07	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	3/12/07	16570	\$337,154.09	Exhibit D Claims	05-44640	\$105,945.75	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/12/07	16570	\$337,154.09	Exhibit D Claims	05-44640	\$105,945.75	General Unsecured
Contrarian Funds LLC as assignee of Cadillac Rubber & Plastics Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12687	\$1,510,230.74	Exhibit D Claims	05-44640	\$918,818.26	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Contrarian Funds LLC as assignee of Cadillac Rubber & Plastics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12687	\$1,510,230.74	Exhibit D Claims	05-44640	\$918,818.26	General Unsecured
Contrarian Funds LLC as assignee of Columbia Industrial Sales Corp	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10386	\$315,699.49	Exhibit D Claims	05-44640	\$156,862.79	General Unsecured
Contrarian Funds LLC as assignee of Columbia Industrial Sales Corp	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10386	\$315,699.49	Exhibit D Claims	05-44640	\$156,862.79	General Unsecured
Contrarian Funds LLC as assignee of Flow Dry Technology Ltd	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12689	\$176,114.66	Exhibit D Claims	05-44640	\$78,486.32	General Unsecured
Contrarian Funds LLC as assignee of Flow Dry Technology Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12689	\$176,114.66	Exhibit D Claims	05-44640	\$78,486.32	General Unsecured
Contrarian Funds LLC as assignee of Gemini Plastics Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10388	\$141,675.49	Exhibit D Claims	05-44640	\$111,540.19	General Unsecured
Contrarian Funds LLC as assignee of Gemini Plastics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10388	\$141,675.49	Exhibit D Claims	05-44640	\$111,540.19	General Unsecured
Contrarian Funds LLC as Assignee of Hitchiner Manufacturing Co Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9796	\$572,033.91	Exhibit D Claims	05-44640	\$5,476.50	General Unsecured
Contrarian Funds LLC as Assignee of Hitchiner Manufacturing Co Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9796	\$572,033.91	Exhibit D Claims	05-44640	\$5,476.50	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Contrarian Funds LLC as assignee of Omron Automotive Electronics Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12673	\$73,596.89	Exhibit D Claims	05-44640	\$47,959.08	General Unsecured
Contrarian Funds LLC as assignee of Omron Automotive Electronics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12673	\$73,596.89	Exhibit D Claims	05-44640	\$47,959.08	General Unsecured
Contrarian Funds LLC as Assignee of SP DIV NMC LLC	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 425 Greenwich, CT 06830	7/18/06	9791	\$299,745.20	Exhibit D Claims	05-44640	\$297,288.34	General Unsecured
Contrarian Funds LLC as Assignee of SP DIV NMC LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9791	\$299,745.20	Exhibit D Claims	05-44640	\$297,288.34	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Kunhwa Co Ltd	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12695	\$120,459.00	Exhibit D Claims	05-44640	\$528.00	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Kunhwa Co Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12695	\$120,459.00	Exhibit D Claims	05-44640	\$528.00	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Ysh Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12696	\$109,002.60	Exhibit D Claims	05-44640	\$11,383.19	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Ysh Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12696	\$109,002.60	Exhibit D Claims	05-44640	\$11,383.19	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Ysh SA de CV	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12694	\$91,243.71	Exhibit D Claims	05-44640	\$5,593.21	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Contrarian Funds LLC as Assignee of Trelleborg Ysh SA de CV	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12694	\$91,243.71	Exhibit D Claims	05-44640	\$5,593.21	General Unsecured
Contrarian Funds LLC as assignee of Westwood Associates Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/2/06	7371	\$694,417.04	Exhibit D Claims	05-44640	\$570,735.18	General Unsecured
Contrarian Funds LLC as assignee of Westwood Associates Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/2/06	7371	\$694,417.04	Exhibit D Claims	05-44640	\$570,735.18	General Unsecured
Custom Products Corp	Phil Bacon 457 State St North Haven, CT 06473	6/30/06	8807	\$4,687.50	Exhibit D Claims	05-44507	\$2,343.75	General Unsecured
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/31/06	14664	\$2,624,997.09	Exhibit D Claims	05-44640	\$2,240,832.25	General Unsecured
Deutsche Bank Securities Inc	Cooper Standard Automotive Inc Attn Guy Todd & Timothy Griffith 39950 Orchard Hill Pl Dr Novi, MI 48375	7/31/06	14664	\$2,624,997.09	Exhibit D Claims	05-44640	\$2,240,832.25	General Unsecured
Deutsche Bank Securities Inc	Bodman LLP Attn Ralph E McDowell 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/31/06	14664	\$2,624,997.09	Exhibit D Claims	05-44640	\$2,240,832.25	General Unsecured
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	7/31/06	14664	\$2,624,997.09	Exhibit D Claims	05-44640	\$2,240,832.25	General Unsecured
Dynacast Deutschland GmbH & Co KG	c/o Jason W Harbour Esq Hunton & Williams LLC Riverfront Plz East Tower 951 E Byrd St Richmond, VA 23219	6/22/06	8374	\$1,302.72	Exhibit D Claims	05-44640	\$653.31	General Unsecured
Dynacast Deutschland GmbH & Co KG	Hunton & Williams LLP Attn Jason W Harbour Esq Riverfront Pls East Tower 951 E Byrd St Richmond, VA 23219	6/22/06	8374	\$1,302.72	Exhibit D Claims	05-44640	\$653.31	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Dynacast Deutschland GmbH & Co KG	Dynacast Deutschland GmbH Hufinger Strabe 24 Postfach 1263 Braunlingen, 78199 Germany	6/22/06	8374	\$1,302.72	Exhibit D Claims	05-44640	\$653.31	General Unsecured
Eikenberry & Associates Inc	PO Box 2676 Kokomo, IN 46904-2676	7/31/06	15141	\$438,605.19	Exhibit D Claims	05-44640	\$113,798.89	General Unsecured
Eikenberry & Associates Inc	Bose Mckinney & Evans Lip Jeannette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/31/06	15141	\$438,605.19	Exhibit D Claims	05-44640	\$113,798.89	General Unsecured
Epcos Inc	Attn David N Crapo Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	7/5/06	8946	\$653,356.73	Exhibit D Claims	05-44640	\$505,747.68	General Unsecured
FCI Automotive Deutschland GMBH	Keith J Cunningham Esq Pierce Atwood LLP One Monument Sq Portland, ME 04101-1110	7/31/06	14126	\$376,357.61	Exhibit D Claims	05-44640	\$166,841.77	General Unsecured
FCI USA Inc	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/06	14130	\$407,299.95	Exhibit D Claims	05-44640	\$616,573.40	General Unsecured
Flambeau Inc	801 Lynn Ave Baraboo, WI 53913	7/28/06	12212	\$800,348.45	Exhibit D Claims	05-44640	\$370,783.68	General Unsecured
Flambeau Inc	Quarles & Brady LLP Kasey C Nye Susan G Boswell One S Church Ave Ste 1700 Tucson, AZ 85701-1621	7/28/06	12212	\$800,348.45	Exhibit D Claims	05-44640	\$370,783.68	General Unsecured
Flex Technologies Inc	PO Box 400 Gundy Dr Midvale, OH 44653	7/27/06	11542	\$72,759.50	Exhibit D Claims	05-44640	\$37,188.07	General Unsecured
Flow Dry Technology Ltd	379 Albert Rd Brookville, OH 45309-924	6/26/06	8508	\$22,258.80	Exhibit D Claims	05-44640	\$7,556.56	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10192	\$5,295.00	Exhibit D Claims	05-44567	\$950.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
GE Consumer & Industrial f k a GE Lighting	Michael B Bach GE Industrial Division PO Box 429321 Cincinnati, OH 45242	7/21/06	10192	\$5,295.00	Exhibit D Claims	05-44567	\$950.00	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth PO Box 1945 Morristown, NJ 07962-1945	7/21/06	10192	\$5,295.00	Exhibit D Claims	05-44567	\$950.00	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth 7 Times Sq New York, NY 10036-7311	7/21/06	10192	\$5,295.00	Exhibit D Claims	05-44567	\$950.00	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth 200 Campus Dr Florham Park, NJ 07932-0950	7/21/06	10192	\$5,295.00	Exhibit D Claims	05-44567	\$950.00	General Unsecured
GMD Industries LLC dba Production Screw Machine	c/o Ronald S Pretekin Coolige Wall Co LPA 33 W 1st St Ste 600 Dayton, OH 45402	7/31/06	15140	\$230,129.45	Exhibit D Claims	05-44640	\$128,908.50	General Unsecured
Gobar Systems Inc	Paige Leigh Ellerman Esq Taft Stettinius & Hollister LLP 425 Walnut Street Ste 1800 Cincinnati, OH 45202	7/31/06	15429	\$431,794.32	Exhibit D Claims	05-44640	\$427,955.37	General Unsecured
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	14147	\$5,430,121.66	Exhibit D Claims	05-44640	\$4,998,144.79	General Unsecured
Gruner AG	Gruner AG Eduard Spreitzer CEO Burglestrasse 15 17 Wehingen, 78564 GERMANY	11/23/05	831	\$3,847.71	Exhibit D Claims	05-44567	\$1,783.17	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/21/06	10180	\$1,670,436.79	Exhibit D Claims	05-44640	\$1,440,545.65	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/21/06	10180	\$1,670,436.79	Exhibit D Claims	05-44640	\$1,440,545.65	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Hain Capital Investors LLC	Attn Ganna Liberchuk 301 Route 17 6th Fl Rutherford, NJ 07070	12/19/05	1216	\$48,089.03	Exhibit D Claims	05-44640	\$19,911.66	General Unsecured
Hutchinson FTS Inc	Attn Julie D Dyas Esq c/o Halperin Battaglia Raicht LLP 555 Madison Ave 9th Floor New York, NY 10019	7/31/06	13967	\$283,429.97	Exhibit D Claims	05-44640	\$205,360.53	General Unsecured
Infineon Technologies AG	Charles P Schulman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	12400	\$95,890.67	Exhibit D Claims	05-44610	\$72,058.30	General Unsecured
Infineon Technologies AG	Infineon Technologies AG Am Campeon 1 12 Neublberg, 85579 Germany	7/28/06	12400	\$95,890.67	Exhibit D Claims	05-44610	\$72,058.30	General Unsecured
Infineon Technologies North America Corp	Arlene N Gelman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	11968	\$6,491,471.33	Exhibit D Claims	05-44640	\$6,331,621.10	General Unsecured
Infineon Technologies North America Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/28/06	11968	\$6,491,471.33	Exhibit D Claims	05-44640	\$6,331,621.10	General Unsecured
Infineon Technologies North America Corp	Arlene N Gelman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	12178	\$177,026.50	Exhibit D Claims	05-44567	\$2,556.27	General Unsecured
Infineon Technologies North America Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/28/06	12178	\$177,026.50	Exhibit D Claims	05-44567	\$2,556.27	General Unsecured
JPMorgan Chase Bank NA	Attn Neema Veluvolu 4 New York Plaza Fl 16 New York, NY 10004-2413	6/22/07	16616	\$414,063.61	Exhibit D Claims	05-44640	\$339,363.99	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA 270 Park Ave New York, NY 10017	6/22/07	16616	\$414,063.61	Exhibit D Claims	05-44640	\$339,363.99	General Unsecured
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	2/3/06	1771	\$200,547.61	Exhibit D Claims	05-44640	\$178,429.84	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
JPMorgan Chase Bank NA	Kilpatrick Lockhart Preston Gates Ellis LLP Attn Marc Pifko 599 Lexington Ave New York, NY 10022	2/3/06	1771	\$200,547.61	Exhibit D Claims	05-44640	\$178,429.84	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Attn Susan McNamara Legal Dept Mail Code NY1 A436 1 Chase Manhattan Plz 26th Fl New York, NY 10081	2/3/06	1771	\$200,547.61	Exhibit D Claims	05-44640	\$178,429.84	General Unsecured
JPMorgan Chase Bank NA	Burr & Forman LLP Attn D Christopher Carson & Marc P Solomon 420 20th St N Ste 3400 Birmingham, AL 35203	2/3/06	1771	\$200,547.61	Exhibit D Claims	05-44640	\$178,429.84	General Unsecured
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/27/06	11743	\$1,777,501.48	Exhibit D Claims	05-44640	\$1,299,418.83	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Attn Susan McNamara Legal Dept Mail Code NY1 A436 1 Chase Manhattan Plz 26th Fl New York, NY 10081	7/27/06	11743	\$1,777,501.48	Exhibit D Claims	05-44640	\$1,299,418.83	General Unsecured
Key Safety Systems & Subsidiaries	Attn Tom Ford Key Safety Systems Inc 7000 Nineteen Mile Rd Sterling Heights, MI 48314	2/6/06	1790	\$195,077.21	Exhibit D Claims	05-44640	\$61,279.69	General Unsecured
Keystone Powdered Metal Company	Susan P Persichilli Esq Buchanan Ingersoll & Rooney PC 1 Chase Manhattan Plaza 35th Flr New York, NY 10007	8/2/06	15792	\$140,983.79	Exhibit D Claims	05-44640	\$19,279.37	General Unsecured
Keystone Powdered Metal Company	Keystone Powdered Metal Company 251 State St Saint Marys, PA 15857	8/2/06	15792	\$140,983.79	Exhibit D Claims	05-44640	\$19,279.37	General Unsecured
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/25/06	10596	\$123,481.26	Exhibit D Claims	05-44567	\$95,819.18	General Unsecured
Liquidity Solutions Inc	Dbu Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	10/17/05	26	\$162.00	Exhibit D Claims	05-44640	\$40.50	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Liquidity Solutions Inc	Dbc Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06	2625	\$202,626.18	Exhibit D Claims	05-44640	\$193,770.44	General Unsecured
Liquidity Solutions Inc	Dbc Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06	2627	\$1,923.00	Exhibit D Claims	05-44640	\$384.60	General Unsecured
Liquidity Solutions Inc	Dbc Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06	2636	\$4,770.00	Exhibit D Claims	05-44567	\$2,385.00	General Unsecured
Liquidity Solutions Inc as Assignee of Indak Manufacturing Corp	Dbc Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/10/06	5563	\$10,363.27	Exhibit D Claims	05-44640	\$7,973.56	General Unsecured
Liquidity Solutions Inc as assignee of Walco Corporation	Dbc Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/31/06	7205	\$26,066.24	Exhibit D Claims	05-44640	\$5,424.28	General Unsecured
Liquidity Solutions Inc as Assignee of Xilinx Inc	Dbc Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	6/1/06	7282	\$44,400.00	Exhibit D Claims	05-44640	\$30,750.00	General Unsecured
Liquidity Solutions Inc dba Revenue Management as assignee of Digikey	Jeffrey L Caress One University Plz Ste 312 Hackensack, NJ 07601	7/31/06	15483	\$66,952.29	Exhibit D Claims	05-44507	\$64,388.47	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	2/21/06	2063	\$108,786.45	Exhibit D Claims	05-44640	\$100,024.07	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/21/06	2063	\$108,786.45	Exhibit D Claims	05-44640	\$100,024.07	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	3/24/06	2402	\$2,537,512.52	Exhibit D Claims	05-44640	\$260,400.00	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/24/06	2402	\$2,537,512.52	Exhibit D Claims	05-44640	\$260,400.00	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	4/13/06	2649	\$68,059.78	Exhibit D Claims	05-47452	\$34,029.89	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	4/13/06	2649	\$68,059.78	Exhibit D Claims	05-47452	\$34,029.89	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	6/6/06	7571	\$152,953.02	Exhibit D Claims	05-44640	\$130,013.86	General Unsecured
Longacre Master Fund Ltd	Jaffe Raitt Heuer & Weiss PC Attn Jay L Welford Thomas E Coughlin & Paige E Barr 27777 Franklin Rd Ste 2500 Southfield, MI 48034	6/6/06	7571	\$152,953.02	Exhibit D Claims	05-44640	\$130,013.86	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/6/06	7571	\$152,953.02	Exhibit D Claims	05-44640	\$130,013.86	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/25/06	10906	\$234,133.66	Exhibit D Claims	05-44640	\$126,124.21	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10906	\$234,133.66	Exhibit D Claims	05-44640	\$126,124.21	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/25/06	10907	\$929,544.79	Exhibit D Claims	05-44640	\$401,688.36	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10907	\$929,544.79	Exhibit D Claims	05-44640	\$401,688.36	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/27/06	11527	\$45,258.00	Exhibit D Claims	05-44640	\$37,322.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/27/06	11527	\$45,258.00	Exhibit D Claims	05-44640	\$37,322.00	General Unsecured
Longacre Master Fund Ltd	Vladimir Jeliscavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/28/06	12166	\$177,730.00	Exhibit D Claims	05-44640	\$168,071.05	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12166	\$177,730.00	Exhibit D Claims	05-44640	\$168,071.05	General Unsecured
Longacre Master Fund Ltd	Vladimir Jeliscavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/28/06	12840	\$662,721.49	Exhibit D Claims	05-44640	\$602,680.62	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12840	\$662,721.49	Exhibit D Claims	05-44640	\$602,680.62	General Unsecured
Longacre Master Fund Ltd	Vladimir Jeliscavcic 810 Seventh Ave 33rd Fl New York, NY 10019	10/16/06	16370	\$1,059,143.24	Exhibit D Claims	05-44640	\$1,058,927.24	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/16/06	16370	\$1,059,143.24	Exhibit D Claims	05-44640	\$1,058,927.24	General Unsecured
Lydall Thermal Acoustical Sales LLC fka Lydall Westex	Lydall Thermal Acoustical Sales LLC fka Lydall Westex 1241 Buck Shoals Rd PO Box 109 Hamptonville, NC 27020	7/13/06	9463	\$108,415.00	Exhibit D Claims	05-44640	\$15,341.00	General Unsecured
Machined Products Co	2121 Landmeier Rd Elk Grove Village, IL 60007	5/8/06	5115	\$210,634.01	Exhibit D Claims	05-44640	\$71,857.54	General Unsecured
Midtown Claims LLC	Attn Aileen M Watson 65 East 55th St 19th Fl New York, NY 10022	5/2/06	4501	\$48,815.08	Exhibit D Claims	05-44640	\$43,925.24	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Moldtech Inc	1900 Commerce Pky Lancaster, NY 14086	5/1/06	3738	\$50,374.12	Exhibit D Claims	05-44640	\$40,800.82	General Unsecured
Nichia America Corporation	3775 Hempland Rd Mountville, PA 17554	3/7/06	2221	\$60,110.00	Exhibit D Claims	05-44640	\$29,480.00	General Unsecured
Offshore International Incorporated	c/o Kasey C Nye Quarles & Brady Streich Lang LLP One S Church Ave Ste 1700 Tucson, AZ 85701	10/26/06	16393	\$84,892.57	Exhibit D Claims	05-44640	\$42,446.29	General Unsecured
OKI America Inc	Attn Anna Phan Assistant Controller 785 N Mary Ave Sunnyvale, CA 94085	9/14/06	16318	\$1,428,927.86	Exhibit D Claims	05-44640	\$465,873.65	General Unsecured
OKI America Inc	Thelen Reid & Priest Llp David A Lowenthal 875 Third Ave New York, NY 10022	9/14/06	16318	\$1,428,927.86	Exhibit D Claims	05-44640	\$465,873.65	General Unsecured
OKI America Inc	Thelen Reid & Priest LLP Marcus O Colabianchi CA Bar No 208698 101 Second St Ste 1800 San Francisco, CA 94105	9/14/06	16318	\$1,428,927.86	Exhibit D Claims	05-44640	\$465,873.65	General Unsecured
Plainfield Stamp Illinois Inc	1351 North Division St Plainfield, IL 60544	7/28/06	12438	\$11,330.41	Exhibit D Claims	05-44567	\$5,867.91	General Unsecured
Quality Screw & Nut Co	1745 Payshpere Circle Add Chg 071205 Lc Chicago, IL 60674	5/1/06	4268	\$144,807.94	Exhibit D Claims	05-44640	\$138,972.84	General Unsecured
Quality Synthetic Rubber Inc	c/o Patrick J Keating Esq Buckingham Doolittle & Burroughs LLP PO Box 1500 Akron, OH 44309-1500	7/31/06	15231	\$614,058.16	Exhibit D Claims	05-44640	\$333,450.27	General Unsecured
Sherwin Williams Automotive Finishes Corp	Sherwin Williams Automotive Finishes Corp 4440 Warrensville Center Rd Warrensville Heights, OH 44128	3/13/06	2274	\$222,238.45	Exhibit D Claims	05-44481	\$56,390.89	General Unsecured
Sierra Liquidity Fund	Sierra Liquidity Fund as assignee of Quincy Spring Lewis Spring 2699 White Rd Ste 255 Irvine, CA 92614	4/24/06	2739	\$102,734.69	Exhibit D Claims	05-44640	\$64,447.31	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
SKF USA Inc	Henry Jaffe Esquire Pepper Hamilton LLP Hercules Plz Ste 5100 1313 Market St Wilmington, DE 19899	7/27/06	11247	\$641,832.63	Exhibit D Claims	05-44640	\$29,777.40	General Unsecured
SKF USA Inc	Pepper Hamilton LLP Linda J Casey 3000 Two Logan Sq 18th and Arch Sts Philadelphia, PA 19103-2799	7/27/06	11247	\$641,832.63	Exhibit D Claims	05-44640	\$29,777.40	General Unsecured
Small Parts Inc	PO Box 7002 Logansport, IN 46947	7/27/06	11274	\$176,158.38	Exhibit D Claims	05-44640	\$100,458.41	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06	11190	\$87,844.88	Exhibit D Claims	05-44640	\$74,795.17	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11190	\$87,844.88	Exhibit D Claims	05-44640	\$74,795.17	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12257	\$217,822.60	Exhibit D Claims	05-44567	\$217,587.60	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14319	\$5,239,434.98	Exhibit D Claims	05-44640	\$2,847,130.71	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14319	\$5,239,434.98	Exhibit D Claims	05-44640	\$2,847,130.71	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	McDermott Will & Emery LLP Attn James M Sullivan Esq Attn James M Sullivan Esq 340 Madison Ave New York, NY 10017	7/31/06	14319	\$5,239,434.98	Exhibit D Claims	05-44640	\$2,847,130.71	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Irene Wu 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	15476	\$248,551.45	Exhibit D Claims	05-44640	\$244,087.26	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/27/06	11568	\$30,102.47	Exhibit D Claims	05-44567	\$29,961.47	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
SPCP Group LLC as agent for Silver Point Captial Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/27/06	11568	\$30,102.47	Exhibit D Claims	05-44567	\$29,961.47	General Unsecured
SPCP Group LLC as Assignee of Internet Corporation	Brian Jarman Silver Point Capital Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14489	\$3,750,708.82	Exhibit D Claims	05-44640	\$3,724,793.18	General Unsecured
SPCP Group LLC as Assignee of Internet Corporation	Internet Corporation Alan J Miller 700 Tower Dr 4th Fl Alan J Miller Troy, MI 48098-2808	7/31/06	14489	\$3,750,708.82	Exhibit D Claims	05-44640	\$3,724,793.18	General Unsecured
SPCP Group LLC as Assignee of Internet Corporation	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14489	\$3,750,708.82	Exhibit D Claims	05-44640	\$3,724,793.18	General Unsecured
SPCP Group LLC as assignee of Key Plastics LLC	Attn Brian Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14134	\$511,656.31	Exhibit D Claims	05-44640	\$164,793.93	General Unsecured
SPCP Group LLC as assignee of Key Plastics LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14134	\$511,656.31	Exhibit D Claims	05-44640	\$164,793.93	General Unsecured
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	7/31/06	14137	\$2,752,068.75	Exhibit D Claims	05-44640	\$2,707,356.75	General Unsecured
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/31/06	14137	\$2,752,068.75	Exhibit D Claims	05-44640	\$2,707,356.75	General Unsecured
Topcraft Precision Molders Eft	301 Ivyland Rd Warminster, PA 18974	7/13/06	9435	\$37,488.17	Exhibit D Claims	05-44640	\$29,113.78	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Toshiba America Electronic Components Inc	Lei Lei Wang Ekvall Esq Weiland Golden Smiley Wang Ekvall & Strok 650 Town Center Dr Ste 950 Costa Mesa, CA 92626	7/28/06	12239	\$599,351.09	Exhibit D Claims	05-44640	\$174,838.00	General Unsecured
Trade Debt Net	Trade Debt Net 281 Tresser Blvd Ste 1501 Stamford, CT 06901	7/20/06	10011	\$2,009.90	Exhibit D Claims	05-44640	\$99.50	General Unsecured
Ufe Inc	PO Box 7 Stillwater, MN 55082-0007	7/21/06	10233	\$287,522.77	Exhibit D Claims	05-44640	\$285,962.77	General Unsecured
Victory Packaging LP	Attn Mr Benjamin Samuels Vice Chairman Victory Packaging LLP 3555 Timmons Land Ste 1440 Houston, TX 77027	7/27/06	11640	\$6,183,936.00	Exhibit D Claims	05-44640	\$3,180,058.44	General Unsecured
Victory Packaging LP	Thompson & Knight LLP Attn Ira L Herman Esq Ira L Herman Esq 919 Third Ave 39th Fl New York, NY 10022	7/27/06	11640	\$6,183,936.00	Exhibit D Claims	05-44640	\$3,180,058.44	General Unsecured
Victory Packaging LP	Victory Packaging LP 3555 Timmons Ln Ste 1400 Houston, TX 77027	7/27/06	11640	\$6,183,936.00	Exhibit D Claims	05-44640	\$3,180,058.44	General Unsecured
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwich PL Shelton, CT 06484	7/13/06	9454	\$23,391.86	Exhibit D Claims	05-44567	\$14,166.86	General Unsecured
Woco Industrietechnik GmbH	Seth P Tompkins Esq 25800 Northwestern Hwy 1000 Southfield, MI 48075-1000	7/20/06	10076	\$0.00	Exhibit D Claims	05-44640	\$77,084.27	General Unsecured
Woco Industrietechnik GmbH	Woco Industrietechnik GmbH Hanauer Landstr 16 Bad Soden Salmuenster, 63628 Germany	7/20/06	10076	\$0.00	Exhibit D Claims	05-44640	\$77,084.27	General Unsecured
Zierick Mfg Co	131 Radio Circle Mount Kisco, NY 10549	4/28/06	3375	\$2,678.08	Exhibit D Claims	05-44567	\$102.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Accurate Threaded Fasteners Inc ATF Inc	Pia N Thompson Sachnoff & Weaver Ltd 10 S Wacker Dr Chicago, IL 60606-7507	7/27/06	11413	\$617,679.20	Exhibit E Claims	05-44640	\$231,086.97	General Unsecured
Alcotec Wire Co	2750 Aero Pk Dr Traverse City, MI 49686-9103	5/1/06	4232	\$32,587.26	Exhibit E Claims	05-44640	\$3,665.92	General Unsecured
American Coil Spring Company	c/o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	15139	\$59,414.30	Exhibit E Claims	05-44640	\$51,402.10	General Unsecured
American Coil Spring Company	American Coil Spring Co 1041 E Keating Ave Muskegon, MI 49442-5996	7/31/06	15139	\$59,414.30	Exhibit E Claims	05-44640	\$51,402.10	General Unsecured
American Coil Spring Company	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	15139	\$59,414.30	Exhibit E Claims	05-44640	\$51,402.10	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/7/06	7606	\$36,759.75	Exhibit E Claims	05-44640	\$29,843.96	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/7/06	7609	\$402,499.83	Exhibit E Claims	05-44640	\$373,327.83	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/9/06	7706	\$50,895.80	Exhibit E Claims	05-44640	\$12,236.35	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/16/06	8133	\$1,005,284.25	Exhibit E Claims	05-44640	\$995,991.07	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/28/06	8725	\$57,311.51	Exhibit E Claims	05-44640	\$40,529.86	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/19/06	9916	\$86,129.80	Exhibit E Claims	05-44640	\$56,728.06	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/21/06	10186	\$130,579.71	Exhibit E Claims	05-44640	\$89,510.49	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/21/06	10207	\$208,704.95	Exhibit E Claims	05-44567	\$133,078.70	General Unsecured
Amroc Investments LLC	as Assignee of Tompkins Products Inc Eft Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/26/06	11196	\$59,444.55	Exhibit E Claims	05-44640	\$5,732.00	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/31/06	14915	\$468,786.87	Exhibit E Claims	05-44640	\$393,821.03	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	11/10/05	480	\$203,405.32	Exhibit E Claims	05-44481	\$11,280.00	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/10/05	480	\$203,405.32	Exhibit E Claims	05-44481	\$11,280.00	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	5/4/06	4746	\$92,262.14	Exhibit E Claims	05-44481	\$91,796.37	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/4/06	4746	\$92,262.14	Exhibit E Claims	05-44481	\$91,796.37	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
ASM Capital	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	2/21/06	2090	\$467,697.04	Exhibit E Claims	05-44640	\$442,461.61	General Unsecured
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/21/06	2090	\$467,697.04	Exhibit E Claims	05-44640	\$442,461.61	General Unsecured
ASM Capital	7600 Jericho Tpke Ste 302 Woodbury, NY 11797	3/1/06	2164	\$369,751.60	Exhibit E Claims	05-44640	\$360.00	General Unsecured
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/1/06	2164	\$369,751.60	Exhibit E Claims	05-44640	\$360.00	General Unsecured
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	1/26/06	1683	\$78,385.24	Exhibit E Claims	05-44640	\$56,610.31	General Unsecured
ASM Capital II LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/26/06	1683	\$78,385.24	Exhibit E Claims	05-44640	\$56,610.31	General Unsecured
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	11/14/05	533	\$27,398.92	Exhibit E Claims	05-44481	\$540.00	General Unsecured
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/14/05	533	\$27,398.92	Exhibit E Claims	05-44481	\$540.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	1/30/06	1699	\$117,572.06	Exhibit E Claims	05-44640	\$97,811.66	General Unsecured
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/30/06	1699	\$117,572.06	Exhibit E Claims	05-44640	\$97,811.66	General Unsecured
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	5/2/06	4458	\$11,070.00	Exhibit E Claims	05-44640	\$9,100.00	General Unsecured
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/2/06	4458	\$11,070.00	Exhibit E Claims	05-44640	\$9,100.00	General Unsecured
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	7/26/06	11074	\$285,140.66	Exhibit E Claims	05-44640	\$238,940.13	General Unsecured
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/26/06	11074	\$285,140.66	Exhibit E Claims	05-44640	\$238,940.13	General Unsecured
Austriamicrosystems AG	Mrs Maria Radovic Austriamicrosystems AG Schloss Premslaetten Unterpremstaetten, A 8141 Austria	12/2/05	1081	\$60,182.00	Exhibit E Claims	05-44640	\$30,091.00	General Unsecured
Austriamicrosystems AG	Mrs Maria Radovic Schloss Premstaetten Unterpremstaetten, A-8141 Austria	6/19/06	8141	\$34,290.00	Exhibit E Claims	05-44640	\$885.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Avery Denninson Corporation	Taras Szmagala Avery Dennison Corporation 7590 Auburn Rd Painesville, OH 44077	5/10/06	5453	\$154,424.36	Exhibit E Claims	05-44640	\$98,950.93	General Unsecured
Bailey Mfg Co Llc	10987 Bennett State Rd Forestville, NY 14062	7/27/06	11459	\$156,246.02	Exhibit E Claims	05-44640	\$115,161.48	General Unsecured
Bank of America N A	Attn David Halesworth 1 BRYANT PARK New York, NY 10035	7/31/06	13825	\$330,238.12	Exhibit E Claims	05-44640	\$327,390.54	General Unsecured
Bekaert Corporation	Richard Augustine 1395 S Marietta Pkwy Marietta, GA 30067	2/6/06	1791	\$8,866.55	Exhibit E Claims	05-44624	\$1,361.73	General Unsecured
Bergquist Company	18930 West 78th St Chanhassen, MN 55317	7/28/06	12448	\$33,219.20	Exhibit E Claims	05-44640	\$3,307.00	General Unsecured
Bona Vista Programs Inc	Bona Vista Programs Inc 1220 E Laguna PO Box 2496 Kokomo, IN 46904-2496	12/30/05	1389	\$10,302.88	Exhibit E Claims	05-44640	\$10,157.80	General Unsecured
Component Plastics Inc	700 Tollgate Rd Elgin, IL 60123	5/31/06	7170	\$21,222.25	Exhibit E Claims	05-44481	\$18,982.25	General Unsecured
Continental Midland LLC	William S Hackney Much Shelist 191 N Wacker Dr Ste 1800 Chicago, IL 60606	7/31/06	14247	\$45,870.92	Exhibit E Claims	05-44640	\$30,452.74	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	15203	\$110,591.58	Exhibit E Claims	05-44640	\$8,868.88	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15203	\$110,591.58	Exhibit E Claims	05-44640	\$8,868.88	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Contrarian Funds LLC as assignee of Intel Americas Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12685	\$91,628.77	Exhibit E Claims	05-44640	\$64,801.77	General Unsecured
Contrarian Funds LLC as assignee of Intel Americas Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12685	\$91,628.77	Exhibit E Claims	05-44640	\$64,801.77	General Unsecured
Cooper Bussmann Inc	Cooper Bussmann Inc 175 Hansen Court Wood Dale, IL 60191	7/24/06	10402	\$220,188.26	Exhibit E Claims	05-44640	\$45,441.87	General Unsecured
Dajaco Industries Inc	49715 Leona Chesterfield, MI 48051	8/9/06	16018	\$3,352.00	Exhibit E Claims	05-44481	\$1,300.00	General Unsecured
Datwyler I o Devices Americas	Attn Linda K Barr Nelson Mullins Riley & Scarborough LLP PO Box 11070 Columbia, SC 29211-1070	4/24/06	2747	\$71,255.39	Exhibit E Claims	05-44567	\$53,085.76	General Unsecured
Datwyler I o Devices Americas	Nelson Mullins Riley & Scarborough LLP Richard B Herzog 999 Peachtree St Ste 1400 Atlanta, GA 30309	4/24/06	2747	\$71,255.39	Exhibit E Claims	05-44567	\$53,085.76	General Unsecured
Datwyler I o Devices Americas	Nelson Mullins Riley & Scarborough LLP George B Cauthen Jody A Bedenbaugh Meridian Bldg Seventeenth Fl 1320 Main St PO Box 11070 Columbia, SC 29201	4/24/06	2747	\$71,255.39	Exhibit E Claims	05-44567	\$53,085.76	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Datwyler I o Devices Americas	Abatak Americas Inc formerly known as Daetwyler I O Devices Americas Inc 4155 Shackelford Rd Ste 240 Norcross, GA 30093	4/24/06	2747	\$71,255.39	Exhibit E Claims	05-44567	\$53,085.76	General Unsecured
Debt Acquisition Company of America V LLC	1565 Hotel Circle S Ste 310 San Diego, CA 92108	12/27/05	1307	\$5,374.05	Exhibit E Claims	05-44481	\$1,728.00	General Unsecured
Delta Products Corporation	4405 Cushing Pkwy Fremont, CA 94538	7/31/06	15226	\$87,775.20	Exhibit E Claims	05-44640	\$80,539.55	General Unsecured
Devries International Inc	1645 Reynolds Ave Irvine, CA 92614	1/17/06	1586	\$16,269.10	Exhibit E Claims	05-44481	\$15,489.10	General Unsecured
Dott Industries Inc	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06	14401	\$4,652.71	Exhibit E Claims	05-44640	\$3,294.59	General Unsecured
Dott Industries Inc	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06	14402	\$18,385.92	Exhibit E Claims	05-44567	\$2,903.04	General Unsecured
Dow Corning Corp	Attn Tammy Grove CO1222 2200 W Salzburg Rd Midland, MI 48686	6/2/06	7343	\$59,296.80	Exhibit E Claims	05-44640	\$17,184.49	General Unsecured
Dow Corning Corporation	Attn Tammy Grove CO1222 2200 W Salzburg Rd Midland, MI 48686	6/2/06	7341	\$34,468.09	Exhibit E Claims	05-44640	\$26,554.57	General Unsecured
Draka Automotive GmbH	Draka Automotive GmbH Dickestr 23 Wuppertal, D 42369 Germany	10/25/05	116	\$289,004.91	Exhibit E Claims	05-44640	\$11,929.34	General Unsecured
Erwin Quarder Inc	Attn Jennifer Steward 5101 Kraft Ave SE Grand Rapids, MI 49512	1/9/06	1464	\$122,867.13	Exhibit E Claims	05-44567	\$18,036.90	General Unsecured
Evox Rifa Inc	Henry Ishu 1900 N Roselle Rd Ste 405 Schaumburg, IL 60195-3172	7/13/06	9461	\$52,740.26	Exhibit E Claims	05-44481	\$22,878.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
F&G Multi Slide Inc	130 Industrial Dr Franklin, OH 45005	12/5/07	16751	\$250,422.69	Exhibit E Claims	05-44640	\$237,791.47	General Unsecured
F&G Multi Slide Inc	Paul H Spaeth Co LPA Paul H Spaeth 130 W Second St Ste 450 Dayton, OH 45402	12/5/07	16751	\$250,422.69	Exhibit E Claims	05-44640	\$237,791.47	General Unsecured
Fair Harbor Capital LLC	Fair Harbor Capital LLC 875 Ave of the Americas Ste 2305 New York, NY 10001	3/3/06	2186	\$41,085.40	Exhibit E Claims	05-44640	\$37,733.60	General Unsecured
Federal Screw Works	20229 9 Mile Rd Saint Clair Shores, MI 48080-1775	3/21/06	2350	\$222,736.28	Exhibit E Claims	05-44640	\$43,226.19	General Unsecured
Fujitsu Components America Inc	Attn Accounting Manager 250 E Caribbean Dr Sunnyvale, CA 94086	7/28/06	12839	\$492,938.78	Exhibit E Claims	05-44640	\$253,703.19	General Unsecured
Gapi Usa	300 Huls Dr Clayton, OH 45315	5/30/06	6993	\$1,535.40	Exhibit E Claims	05-44481	\$652.50	General Unsecured
GE Consumer & Industrial f k a GE Supply	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10199	\$341,525.93	Exhibit E Claims	05-44640	\$284,394.80	General Unsecured
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	2/6/06	1787	\$596,771.49	Exhibit E Claims	05-44640	\$159,738.00	General Unsecured
Goldman Sachs Credit Partners LP	c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	7/28/06	11967	\$5,019,217.38	Exhibit E Claims	05-44640	\$4,986,815.92	General Unsecured
Goldman Sachs Credit Partners LP	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	7/28/06	11967	\$5,019,217.38	Exhibit E Claims	05-44640	\$4,986,815.92	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
H & L Tool Company Inc	32701 Dequindre Rd Madison Heights, MI 48071	11/13/07	16746	\$41,723.84	Exhibit E Claims	05-44640	\$32,682.97	General Unsecured
H & M Company Inc	Norma Gonzalez 200 Chihuahua St San Antonio, TX 78207-6330	6/7/06	7603	\$2,614.68	Exhibit E Claims	05-44567	\$872.27	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	1/4/06	1431	\$20,934.54	Exhibit E Claims	05-44610	\$9,492.60	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/4/06	1431	\$20,934.54	Exhibit E Claims	05-44610	\$9,492.60	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	5/16/06	5966	\$18,475.70	Exhibit E Claims	05-44567	\$1,545.00	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/16/06	5966	\$18,475.70	Exhibit E Claims	05-44567	\$1,545.00	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/28/06	12019	\$351,071.44	Exhibit E Claims	05-44640	\$29,240.92	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12019	\$351,071.44	Exhibit E Claims	05-44640	\$29,240.92	General Unsecured
Hain Capital Investors LLC	Attn Ganna Liberchuk 301 Route 17 6th Fl Rutherford, NJ 07070	7/31/06	15220	\$321,256.00	Exhibit E Claims	05-44640	\$169,753.45	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Hain Capital Investors LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15220	\$321,256.00	Exhibit E Claims	05-44640	\$169,753.45	General Unsecured
Harrington Tool and Die Inc	Theodore Zaharia President 2555 Matte Blvd Brossard, QC J4Y 2H1 Canada	11/18/05	668	\$356,407.35	Exhibit E Claims	05-44640	\$130,033.90	General Unsecured
Illinois Tool Works Inc	Itw Deltar Engineered Fastener 1700 1st Ave Chippewa Falls, WI 54729	5/22/06	6615	\$7,907.92	Exhibit E Claims	05-44640	\$7,423.87	General Unsecured
Illinois Tool Works Inc	Anchor Fasteners 26101 Fargo Ave Cleveland, OH 44146-1305	7/17/06	9565	\$4,890.13	Exhibit E Claims	05-44640	\$2,115.60	General Unsecured
Illinois Tool Works Inc	Itw Shakeproof Automotive Prod PO Box 92052 Chicago, IL 60675	7/17/06	9567	\$151,274.89	Exhibit E Claims	05-44481	\$38,404.71	General Unsecured
Illinois Tool Works Inc	Itw Deltar Tekfast 21555 S Harlem Ave Frankfort, IL 60423	7/17/06	9569	\$72,359.10	Exhibit E Claims	05-44640	\$61,077.77	General Unsecured
Illinois Tool Works Inc	Itw Drawform 500 Fairview Zeeland, MI 49464	7/17/06	9574	\$106,700.48	Exhibit E Claims	05-44640	\$87,321.04	General Unsecured
Illinois Tool Works Inc	Trans Tech America 475 N Gary Ave Carol Stream, IL 60188-490	7/28/06	12246	\$18,691.05	Exhibit E Claims	05-44640	\$9,652.50	General Unsecured
Integrated Silicon Solution Ef Inc	2231 Lawson Ln Santa Clara, CA 95054	7/24/06	10279	\$1,456,361.79	Exhibit E Claims	05-44640	\$1,267,237.10	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
International Rectifier Corporation	Richard Brunette and Theresa Wardle Sheppard Mullin Richter & Hampton LLP 333 S Hope St 48th Fl Los Angeles, CA 90071	7/31/06	13788	\$1,423,472.76	Exhibit E Claims	05-44640	\$66,745.04	General Unsecured
International Rectifier Corporation	Sheppard Mullin Richter & Hampton LLP Attn Malani J Sternstein 30 Rockefeller Plz 24th Fl New York, NY 10112	7/31/06	13788	\$1,423,472.76	Exhibit E Claims	05-44640	\$66,745.04	General Unsecured
ITT Cannon Newton	ITT Industries Shared Services 2881 East Bayard Street Seneca Falls, NY 13148	1/17/06	1541	\$114,460.81	Exhibit E Claims	05-44567	\$54,346.05	General Unsecured
Itw Deltar Insert Molded Products	9629 W 197th St Mokena, IL 60448	7/17/06	9573	\$159,690.14	Exhibit E Claims	05-44640	\$94,514.87	General Unsecured
Itw Filtration Products	Michelle Szafoni 18531 Spring Creek Dr Tinley Pk, IL 60477	7/24/06	10421	\$53,587.08	Exhibit E Claims	05-44640	\$38,803.44	General Unsecured
ITW Shakeproof Industrial Products	ITW Shakeproof 2550 S 27th Ave Broadview, IL 60155	1/27/06	1688	\$65,530.04	Exhibit E Claims	05-44640	\$29,406.38	General Unsecured
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	6/1/06	7325	\$388,310.09	Exhibit E Claims	05-44640	\$347,207.29	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Attn Susan McNamara Legal Dept Mail Code NY1 A436 1 Chase Manhattan Plz 26th Fl New York, NY 10081	6/1/06	7325	\$388,310.09	Exhibit E Claims	05-44640	\$347,207.29	General Unsecured
KAC Holdings Inc dba Kester	Terry G Clarke Kester 800 W Thorndale Ave Itasca, IL 60143-1341	7/31/06	15565	\$112,181.25	Exhibit E Claims	05-44640	\$58,202.55	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Kaumagraph Flint Corporation	Attn Carrie Joseph 4705 Industrial Dr Millington, MI 48746	11/17/05	642	\$1,703,785.68	Exhibit E Claims	05-44640	\$1,125,779.66	General Unsecured
Keats Southwest Inc	Keats Southwest Inc 350 W Holbrook Dr Wheeling, IL 60090	10/25/05	104	\$25,760.03	Exhibit E Claims	05-44640	\$9,051.14	General Unsecured
KEMET Electronics Corporation	Attn Treasurer PO Box 5928 Greenville, SC 29606	7/28/06	12210	\$34,446.55	Exhibit E Claims	05-44567	\$14,465.05	General Unsecured
KEMET Electronics Corporation	Attn Treasurer PO Box 5928 Greenville, SC 29606	7/28/06	12211	\$881,156.41	Exhibit E Claims	05-44640	\$152,937.45	General Unsecured
Ldi Incorporated	4311 Patterson Grand Rapids, MI 49512	7/18/06	9832	\$268,853.90	Exhibit E Claims	05-44640	\$192,950.99	General Unsecured
Ldi Incorporated	Harold E Nelson Nantz Litowich Smith Girard & Hamilton 2025 E Beltline SE Ste 60 Grand Rapids, MI 49546	7/18/06	9832	\$268,853.90	Exhibit E Claims	05-44640	\$192,950.99	General Unsecured
Lexington Rubber Group Inc	Lexington Connector Seals 1510 Ridge Rd Vienna, OH 44473-970	7/28/06	11925	\$317,117.86	Exhibit E Claims	05-44640	\$31,398.46	General Unsecured
Lifetime Industries Inc	David J Harris Burch Porter & Johnson PLLC 130 N Court Ave Memphis, TN 38103	2/14/06	1994	\$35,738.64	Exhibit E Claims	05-44640	\$5,669.94	General Unsecured
Liquidity Solutions Inc	Dbas Revenue Management as assignee of Promotech Kunststoff U One University Plaza Ste 312 Hackensack, NJ 07601	10/25/05	124	\$23,878.34	Exhibit E Claims	05-44481	\$16,782.17	General Unsecured
Liquidity Solutions Inc as assignee of Henry County REMC	Dbas Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/1/06	3827	\$31,046.14	Exhibit E Claims	05-44640	\$15,224.53	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Liquidity Solutions Inc as assignee of Sperry & Rice Mfg Co LLC	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	10/28/05	162	\$243.00	Exhibit E Claims	05-44481	\$121.50	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	10/25/05	123	\$127,102.34	Exhibit E Claims	05-44640	\$111,018.85	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/25/05	123	\$127,102.34	Exhibit E Claims	05-44640	\$111,018.85	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	2/8/06	1908	\$6,425.10	Exhibit E Claims	05-44640	\$92.40	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/8/06	1908	\$6,425.10	Exhibit E Claims	05-44640	\$92.40	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	6/27/06	8682	\$323,679.01	Exhibit E Claims	05-44640	\$8,296.48	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/27/06	8682	\$323,679.01	Exhibit E Claims	05-44640	\$8,296.48	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	6/28/06	8715	\$36,618.89	Exhibit E Claims	05-44640	\$33,454.31	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/28/06	8715	\$36,618.89	Exhibit E Claims	05-44640	\$33,454.31	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/17/06	9585	\$81,300.76	Exhibit E Claims	05-44640	\$75,502.26	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/17/06	9585	\$81,300.76	Exhibit E Claims	05-44640	\$75,502.26	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/24/06	10558	\$620,518.73	Exhibit E Claims	05-44640	\$589,587.21	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10558	\$620,518.73	Exhibit E Claims	05-44640	\$589,587.21	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/27/06	11455	\$358,636.72	Exhibit E Claims	05-44640	\$334,323.99	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/27/06	11455	\$358,636.72	Exhibit E Claims	05-44640	\$334,323.99	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/28/06	12346	\$215,079.82	Exhibit E Claims	05-44640	\$185,481.47	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12346	\$215,079.82	Exhibit E Claims	05-44640	\$185,481.47	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/28/06	12396	\$148,325.65	Exhibit E Claims	05-44640	\$143,898.96	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12396	\$148,325.65	Exhibit E Claims	05-44640	\$143,898.96	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/25/06	13459	\$370,568.92	Exhibit E Claims	05-44640	\$360,692.12	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	13459	\$370,568.92	Exhibit E Claims	05-44640	\$360,692.12	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	8/18/06	16247	\$579,130.61	Exhibit E Claims	05-44640	\$126,534.31	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/18/06	16247	\$579,130.61	Exhibit E Claims	05-44640	\$126,534.31	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	11/17/06	16418	\$107,272.55	Exhibit E Claims	05-44640	\$41,178.20	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/17/06	16418	\$107,272.55	Exhibit E Claims	05-44640	\$41,178.20	General Unsecured
Lord Corporation	Lisa Watt 2000 W Grandview Blvd Erie, PA 16514	9/12/06	16307	\$362,371.05	Exhibit E Claims	05-44640	\$10,359.59	General Unsecured
M A Com Inc	George D Nagle Jr Credit Mgr PO Box 3608 MS38 26 Harrisburg, PA 17105	7/26/06	15926	\$404,986.61	Exhibit E Claims	05-44640	\$125,651.26	General Unsecured
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/31/06	7206	\$31,570.05	Exhibit E Claims	05-44640	\$16,805.20	General Unsecured
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	6/27/06	8663	\$5,894.00	Exhibit E Claims	05-44567	\$4,160.00	General Unsecured
Marian Inc fka Marian Rubber Products	Wayne Rinker Marian Inc 1011 E St Clair St Indianapolis, IN 46202	7/27/06	11453	\$236,298.73	Exhibit E Claims	05-44640	\$186,642.58	General Unsecured
Marketing Specialties MSI Packaging	MSI Packaging 5010 W 81st St Indianapolis, IN 46268	11/14/05	523	\$557,641.90	Exhibit E Claims	05-44640	\$278,782.37	General Unsecured
Medalist Industries Inc	Medalist Indl Fastener Div 2700 York Rd Elk Grove Village, IL 60007	7/17/06	9576	\$64,897.96	Exhibit E Claims	05-44640	\$44,746.93	General Unsecured
Microsemi Corp	2381 Morse Ave Irvine, CA 92614	5/26/06	6932	\$12,279.00	Exhibit E Claims	05-44481	\$7,500.00	General Unsecured
Microsemi Corp	Microsemi Corp Microsemi Corp 11861 Western Ave Garden Grove, CA 92841	5/26/06	6932	\$12,279.00	Exhibit E Claims	05-44481	\$7,500.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Mid Continent Spring Co Eft	PO Box 649 Hopkinsville, KY 42241-0649	5/22/06	6577	\$258,352.13	Exhibit E Claims	05-44481	\$253,604.40	General Unsecured
Mid States Rubber Products Inc	Nte 0008090953218 1230 S Race St PO Box 370 Princeton, IN 47670	7/28/06	12244	\$3,512.31	Exhibit E Claims	05-44640	\$3,105.74	General Unsecured
Mubea Inc	6800 Industrial Rd Florence, KY 41042	7/27/06	11688	\$529,365.38	Exhibit E Claims	05-44640	\$496,490.18	General Unsecured
Mubea Inc	Gary R Hoffman 11935 Mason Montgomery Rd Ste 130 Cincinnati, OH 45249	7/27/06	11688	\$529,365.38	Exhibit E Claims	05-44640	\$496,490.18	General Unsecured
Mueller Industries Inc	Attn Credit Dept 2199 Lapeer Ave Port Huron, MI 48060	7/17/06	9550	\$135,856.48	Exhibit E Claims	05-44481	\$42,790.45	General Unsecured
Onkyo Industrial Components Inc	38701 7 Mile Rd Ste 295 Livonia, MI 48152-7038	11/28/05	878	\$351,634.04	Exhibit E Claims	05-44481	\$214,128.30	General Unsecured
Ore Hill Hub Fund Ltd	Ore Hill Hub Fund Ltd 650 Fifth Ave 9th Fl New York, NY 10019	5/1/06	3755	\$89,760.00	Exhibit E Claims	05-44481	\$43,303.48	General Unsecured
Penn Aluminum International Inc	Dennis E Quaid FagelHaber LLC 55 E Monroe St 40th Flr Chicago, IL 60603	2/28/07	16557	\$435,185.00	Exhibit E Claims	05-44640	\$335,336.01	General Unsecured
Penn Engineering & Manufacturing Corp	Penn Engineering & Manufacturing Corp 5190 Old Easton Rd Danboro, PA 18916	12/13/05	1156	\$5,754.73	Exhibit E Claims	05-44640	\$4,387.53	General Unsecured
Piher International Corp	Peter F DeMarco 1640 Northwind Blvd Libertyville, IL 60048	5/1/06	4278	\$3,010.00	Exhibit E Claims	05-44481	\$1,505.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Pontiac Coil Inc	5800 Moody Dr Clarkston, MI 48348-4768	5/9/06	5388	\$157,798.33	Exhibit E Claims	05-44640	\$58,803.92	General Unsecured
Precision Harness Inc	340 Transfer Dr Ste A Indianapolis, IN 46214	7/5/06	9024	\$84,777.15	Exhibit E Claims	05-44640	\$48,442.81	General Unsecured
Precision Resource Inc KY Div	Precision Resource Inc 25 Forest Parkway Shelton, CT 06484	6/4/07	16609	\$193,633.16	Exhibit E Claims	05-44640	\$191,073.16	General Unsecured
Pridgeon & Clay Inc	Bruce Penno 50 Cottage Grove SW Grand Rapids, MI 49507	10/10/05	16661	\$56,146.15	Exhibit E Claims	05-44640	\$51,632.59	General Unsecured
Pridgeon & Clay Inc	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	10/10/05	16661	\$56,146.15	Exhibit E Claims	05-44640	\$51,632.59	General Unsecured
Rb & W Corporation Eft	5190 Bradco Blvd Mississauga, ON L4W 1G7 Canada	7/21/06	10194	\$15,361.12	Exhibit E Claims	05-44640	\$5,121.28	General Unsecured
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	10/31/05	222	\$636,399.79	Exhibit E Claims	05-44640	\$474,425.64	General Unsecured
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	2/21/06	2065	\$126,918.43	Exhibit E Claims	05-44640	\$124,318.49	General Unsecured
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	6/8/06	7659	\$298,168.53	Exhibit E Claims	05-44640	\$292,724.45	General Unsecured
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	6/22/06	8373	\$778,532.62	Exhibit E Claims	05-44640	\$567.39	General Unsecured
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	9/12/06	16300	\$54,069.91	Exhibit E Claims	05-44640	\$5,628.57	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Rf Micro Devices Inc	7628 Thorndike Rd Greensboro, NC 27409	4/24/06	2748	\$141,705.00	Exhibit E Claims	05-44481	\$3,892.83	General Unsecured
Richco Inc	Richco Inc 8145 River Dr Morton Grove, IL 60053	11/14/05	521	\$1,859.48	Exhibit E Claims	05-44640	\$250.10	General Unsecured
Rogers Foam Corporation	20 Vernon St Somerville, MA 02145	11/22/05	788	\$263,175.04	Exhibit E Claims	05-44640	\$249,257.97	General Unsecured
Rtp Co	Todd E Paulson 580 E Front St Winona, MN 55987	7/19/06	9910	\$401,017.30	Exhibit E Claims	05-44640	\$113,703.04	General Unsecured
Rudolph Bros & Co	PO Box 425 Canal Winchester, OH 43110	10/31/05	237	\$12,076.40	Exhibit E Claims	05-44481	\$4,885.00	General Unsecured
Sanyo Electronic Device USA Corp	Victoria Comunale 2055 Sanyo Ave San Diego, CA 92154	10/25/05	112	\$57,501.00	Exhibit E Claims	05-44640	\$34,785.00	General Unsecured
SAPA Inc dba Technical Dynamics Aluminum	Steven Watkins PO Box 11263 Portland, OR 97211	5/1/06	3996	\$26,845.40	Exhibit E Claims	05-44507	\$9,273.08	General Unsecured
Sealed Air Corporation	William Sanchez 19440 Arenth Ave City Of Industry, CA 91748	4/28/06	3293	\$33,851.52	Exhibit E Claims	05-44640	\$6,439.80	General Unsecured
Sealed Air Corporation	Sealed Air Corporation Attn Rick Williams PO Box 464 Duncan, SC 29334	4/28/06	3293	\$33,851.52	Exhibit E Claims	05-44640	\$6,439.80	General Unsecured
Sealing Devices Inc	4400 Walden Ave Lancaster, NY 14086-971	6/12/06	7843	\$7,427.47	Exhibit E Claims	05-44481	\$1,380.80	General Unsecured
Sierra Liquidity Fund LLC	Lake Erie Products Inc Livonia Fittings Products Company et al Assignor 2699 White Rd Ste 255 Irvine, CA 92614	7/17/06	9584	\$116,843.56	Exhibit E Claims	05-44640	\$24,015.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
SPCP Group LLC	Attn Brain A Jarman Two Greenwich Plaza 1st Fl Greenwich, CT 06830	6/6/06	7578	\$833,534.00	Exhibit E Claims	05-44640	\$390,744.00	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Irene Wu 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/10/06	9219	\$290,762.87	Exhibit E Claims	05-44640	\$264,541.61	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Greenberg Traurig LLP Maria J DiConza 200 Park Ave New York, NY 10166	7/10/06	9219	\$290,762.87	Exhibit E Claims	05-44640	\$264,541.61	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14265	\$43,152.38	Exhibit E Claims	05-44640	\$22,072.38	General Unsecured
Special Devices Incorporated	14370 White Sage Rd Moorpark, CA 93021	7/28/06	11963	\$101,068.30	Exhibit E Claims	05-44640	\$9,621.42	General Unsecured
Special Devices Incorporated	Blank Rome Llp Marc E Richards 405 Lexington Ave New York, NY 10174	7/28/06	11963	\$101,068.30	Exhibit E Claims	05-44640	\$9,621.42	General Unsecured
Speed Tech Corporation	No 568 Sec 1 Min Sheng N Rd Kweishan Hsiang, Taoyuan Hsien Taiwan	7/26/06	10955	\$126,623.88	Exhibit E Claims	05-44640	\$28,216.36	General Unsecured
Stark Manufacturing LLC	Pat Redmond or Deborah Riley 1300 S Elmira Ave Russellville, AR 72802	12/23/05	1260	\$126,717.40	Exhibit E Claims	05-44640	\$24,789.00	General Unsecured
Stonehill Institutional Partners LP	c/o Stonehill Capital Management Attn Steve Nelson 885 Third Ave 30th Fl New York, NY 10022	2/27/06	2120	\$97,728.50	Exhibit E Claims	05-44640	\$4,230.00	General Unsecured
Sumitomo Sitix Silicon Inc	Daniela Cailean 19801 N Tatum Blvd Phoenix, AZ 85050	1/12/06	1521	\$93,318.95	Exhibit E Claims	05-44481	\$25,616.80	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Sun Kwang Brazing Filler Metal	Sunkwang Metal Co Ltd 216 Samsungdang ri Sinbuk Pochon Kyonggi, 487913 Korea Republic Of	5/9/06	5400	\$31,551.00	Exhibit E Claims	05-44481	\$8,866.08	General Unsecured
T & L Automatics Inc	770 Emerson St Rochester, NY 14613	7/27/06	11259	\$814,710.90	Exhibit E Claims	05-44640	\$143,378.81	General Unsecured
Tdk Electronics Europe Gmbh	Wanheimer Str 57 Duesseldorf, 40472 Germany	7/5/06	9019	\$15,855.76	Exhibit E Claims	05-44610	\$8,429.59	General Unsecured
Tefco Inc	10120 W Flamingo Rd Ste 4 204 Las Vegas, NV 89147	5/4/06	4734	\$48,220.13	Exhibit E Claims	05-44640	\$24,362.56	General Unsecured
Teknor Apex Company	505 Central Ave Pawtucket, RI 02861	6/5/06	7443	\$108,297.25	Exhibit E Claims	05-44640	\$32,433.15	General Unsecured
Tollman Spring Co Inc	91 Enterprise Dr Bristol, CT 06010	1/31/06	1733	\$8,407.61	Exhibit E Claims	05-44567	\$3,899.17	General Unsecured
Tollman Spring Co Inc	91 Enterprise Dr Bristol, CT 06010	2/8/06	1920	\$6,716.00	Exhibit E Claims	05-44640	\$2,588.00	General Unsecured
Tosoh SMD Inc	E James Hopple Esq Schottenstein Zox & Dunn PO Box 165020 Columbus, OH 43216-5020	1/17/06	1572	\$33,450.00	Exhibit E Claims	05-44640	\$10,900.00	General Unsecured
TPG Credit Managment LP	90 S Seventh St Minneapolis, MN 55402	7/31/06	14534	\$3,629,694.59	Exhibit E Claims	05-44640	\$543,640.44	General Unsecured
Tram Inc	John Blankenship 47200 Port St Plymouth, MI 48170	7/27/06	11461	\$179,951.83	Exhibit E Claims	05-44640	\$41,510.40	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Triton Industries Inc	1020 N Kolmar Ave Chicago, IL 60651	7/26/06	11229	\$78,757.21	Exhibit E Claims	05-44640	\$16,213.28	General Unsecured
Ultraform Industries Inc	150 Peyerkt Ct Romeo, MI 48065	5/8/06	5123	\$6,685.44	Exhibit E Claims	05-44640	\$5,422.74	General Unsecured
Unisource Worldwide Inc	Attn Larry Durrant 850 N Arlington Heights Rd Itasca, IL 60143	7/27/06	11437	\$39,624.64	Exhibit E Claims	05-44640	\$13,620.66	General Unsecured
United Electronics Corp	5321 N Pearl St Rosemont, IL 60018	2/1/06	1744	\$70,521.92	Exhibit E Claims	05-44567	\$41,422.60	General Unsecured
Universal Metal Products Inc	29980 Lakeland Blvd PO Box 130 Wickliffe, OH 44092-0130	12/9/05	1098	\$54,912.75	Exhibit E Claims	05-44640	\$13,620.40	General Unsecured
Universal Metal Products Inc	29980 Lakeland Blvd PO Box 130 Wickliffe, OH 44092-0130	2/21/06	2069	\$14,704.15	Exhibit E Claims	05-44640	\$878.15	General Unsecured
Viasystems	Attn R Shenberger 1915 Trolley Rd York, PA 17408	7/28/06	12385	\$125,315.71	Exhibit E Claims	05-44567	\$72,912.77	General Unsecured
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwich PL Shelton, CT 06484	7/13/06	9452	\$2,675,676.21	Exhibit E Claims	05-44640	\$12,100.42	General Unsecured
Wiegel Tool Works Inc	David Leibowitz Leibowitz Law Center 420 W Clayton St Waukegan, IL 60085	7/25/06	10752	\$121,998.56	Exhibit E Claims	05-44567	\$32,288.00	General Unsecured
Zilog Inc	Attn AR Dept 532 Race St San Jose, CA 95126	7/11/06	9304	\$114,420.00	Exhibit E Claims	05-44567	\$7,200.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
American Aikoku Alpha Inc	Attn Gary Vist Esq c/o Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	1/16/08	16783	\$429,525.84	Exhibit F Claims	05-44481	\$276,562.50	General Unsecured
Fujikura America Inc	Attn President 3150 Coronado Dr Ste A Santa Clara, CA 95054-3223	7/27/06	11659	\$242,455.24	Exhibit F Claims	05-44640	\$96,343.87	General Unsecured
Fujikura America Inc	Seyfarth Shaw LLP William J Hanlon World Trade Ctr East Two Seaport Ln Ste 300 Boston, MA 02210	7/27/06	11659	\$242,455.24	Exhibit F Claims	05-44640	\$96,343.87	General Unsecured
Fujikura America Inc	Seyfarth Shaw LLP Paul M Baisier Esq 1545 Peachtree St Ne Ste 700 Atlanta, GA 30309-2401	7/27/06	11659	\$242,455.24	Exhibit F Claims	05-44640	\$96,343.87	General Unsecured
Fujikura America Inc	Seyfarth Shaw LLP Robert W Dremluk 620 8th Ave Fl 33 New York, NY 10018-1595	7/27/06	11659	\$242,455.24	Exhibit F Claims	05-44640	\$96,343.87	General Unsecured
Henkel Corporation Henkel Electronics	15051 E Don Julian Rd Industry, CA 91746	7/25/06	10681	\$781,205.06	Exhibit F Claims	05-44567	\$2,602.35	General Unsecured
Henkel Corporation Henkel Electronics	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	7/25/06	10681	\$781,205.06	Exhibit F Claims	05-44567	\$2,602.35	General Unsecured
Hitachi Chemical Singapore Pte Ltd fka Hitachi Chemical Asia Pacific Pte Ltd	Attn Menachem O Zelmanovitz Esq Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178	11/7/05	416	\$5,415,329.84	Exhibit F Claims	05-44640	\$3,353,309.95	General Unsecured
Hitachi Chemical Singapore Pte Ltd fka Hitachi Chemical Asia Pacific Pte Ltd	HITACHI CHEMICAL SINGAPORE PTE LTD 32 LOYANG WAY SINGAPORE, 508730 SINGAPORE	11/7/05	416	\$5,415,329.84	Exhibit F Claims	05-44640	\$3,353,309.95	General Unsecured
Lorentson Mfg Co Inc	Jeanne Simmons PO Box 932 Kokomo, IN 46903-0932	7/28/06	12192	\$1,296,063.40	Exhibit F Claims	05-44640	\$396,613.90	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Lorentson Mfg Co Inc	Bose Mckinney & Evans Llp Jeannette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/28/06	12192	\$1,296,063.40	Exhibit F Claims	05-44640	\$396,613.90	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Credit Suisse	Credit Suisse 11 Madison Ave 5th Fl New York, NY 10010	1/3/06	1420	\$6,185,131.57	Exhibit G Claims	05-44640	\$6,185,131.57	General Unsecured
Law Debenture Trust Company of New York	Attn Robert J Stark Esq Brown Rudnick Berlack Israels LLP Seven Times Sq New York, NY 10036	4/17/06	2660	\$420,083,457.18	Exhibit G Claims	05-44481	\$420,083,457.18	General Unsecured
Pioneer North America Inc	co Max J Newman Esq Schafer and Weiner PLLC 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	1/3/06	1420	\$6,185,131.57	Exhibit G Claims	05-44640	\$6,185,131.57	General Unsecured
Whitebox Hedged High Yield Partners LP	Attn Jonathan Wood 3033 Excelsior Blvd Ste 300 Minneapolis, MN 55416	1/3/06	1420	\$6,185,131.57	Exhibit G Claims	05-44640	\$6,185,131.57	General Unsecured
Whitebox Hedged High Yield Partners LP	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	1/3/06	1420	\$6,185,131.57	Exhibit G Claims	05-44640	\$6,185,131.57	General Unsecured
Wilmington Trust Company as Indenture Trustee	Attn Edward M Fox Esq Kirkpatrick & Lockhart Nicholas Graham LLP 599 Lexington Ave New York, NY 10022	7/24/06	10271	\$2,044,593,402.77	Exhibit G Claims	05-44481	\$2,044,593,402.77	General Unsecured

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X	:	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and

the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature
3	4	5	6	7	8	9

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
December 21, 2009

EXHIBIT J

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature	Correct Debtor2	Allowed Amount2	Allowed Nature2	Correct Debtor3	Allowed Amount3	Allowed Nature3
Freescale Semiconductor Inc	c/o Susan M Freeman Lewis and Roca LLP 40 N Central Ave Phoenix, AZ 85004	7/28/06	12024	\$6,517,990.78	Exhibit D Claims	05-44567	\$145,822.00	General Unsecured	05-44640	\$6,465,559.90	General Unsecured	05-44610	\$0.00	General Unsecured
Sierra Liquidity Fund	Sierra Liquidity Fund as assignee of Endura Plastics 2699 White Rd Ste 255 Irvine, CA 92614	4/19/06	2695	\$11,921.75	Exhibit D Claims	05-44624	\$5,677.40	General Unsecured	05-44640	\$0.00	General Unsecured			
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14347	\$5,486,881.18	Exhibit D Claims	05-44640	\$0.00	General Unsecured	05-44640	\$1,917,474.40	General Unsecured	05-44567	\$34,544.50	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druhl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14347	\$5,486,881.18	Exhibit D Claims	05-44640	\$0.00	General Unsecured	05-44640	\$1,917,474.40	General Unsecured	05-44567	\$34,544.50	General Unsecured
Yazaki North America Inc	Dawn Reamer 6601 Haggerty Rd Canton, MI 48187	7/31/06	13183	\$1,484,512.92	Exhibit D Claims	05-44567	\$28,864.18	General Unsecured	05-44640	\$202,242.27	General Unsecured	05-44640	\$0.00	General Unsecured
Yazaki North America Inc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/31/06	13183	\$1,484,512.92	Exhibit D Claims	05-44567	\$28,864.18	General Unsecured	05-44640	\$202,242.27	General Unsecured	05-44640	\$0.00	General Unsecured

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and

the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n:

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
December 21, 2009

EXHIBIT L

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature	Correct Debtor2	Allowed Amount2	Allowed Nature2	Correct Debtor3	Allowed Amount3	Allowed Nature3	Correct Debtor4	Allowed Amount4	Allowed Nature4
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	3/10/06	2246	\$6,140,513.59	Exhibit F Claims	05-44567	\$5,250.00	General Unsecured	05-44640	\$3,150,240.79	General Unsecured						
Bear Stearns Investment Products Inc	Meyers Law Group PC Attn Merle C Meyers 44 Montgomery St Ste 1010 San Francisco, CA 94104	3/10/06	2246	\$6,140,513.59	Exhibit F Claims	05-44567	\$5,250.00	General Unsecured	05-44640	\$3,150,240.79	General Unsecured						
Henkel Corporation Henkel Electronics	15051 E Don Julian Rd Industry, CA 91746	7/25/06	10656	\$781,205.06	Exhibit F Claims	05-44624	\$576.00	General Unsecured	05-44640	\$313,930.62	General Unsecured						
Henkel Corporation Henkel Electronics	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	7/25/06	10656	\$781,205.06	Exhibit F Claims	05-44624	\$576.00	General Unsecured	05-44640	\$313,930.62	General Unsecured						
Tyco Electronics Corporation	George D Nagle Jr Credit Mgr PO Box 3608 MS 3826 Harrisburg, PA 17105-3608	7/26/06	10707	\$2,997,056.91	Exhibit F Claims	05-44624	\$34,332.85	General Unsecured	05-44640	\$1,932,677.00	General Unsecured	05-44507	\$1,917.20	General Unsecured	05-44511	\$9,300.79	General Unsecured

EXHIBIT M

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
	:
In re	:
	:
DPH HOLDINGS CORP. <u>et al.</u> ,	:
	:
Reorganized Debtors.	:
	:
-----X	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and

the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15
				16	17	18

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. **IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER.** Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
December 21, 2009

EXHIBIT N

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature	Correct Debtor2	Allowed Amount2	Allowed Nature2	Correct Debtor3	Allowed Amount3	Allowed Nature3	Correct Debtor4	Allowed Amount4	Allowed Nature4	Correct Debtor5	Allowed Amount5	Allowed Nature5	Correct Debtor6	Allowed Amount6	Allowed Nature6
ASM Capital	7600 Jericho Tpk Ste 302 Woodbury, NY 11797	3/16/06	2318	\$135,690.16	Exhibit E Claims	05-44567	\$110,688.30	General Unsecured	05-44640	\$15,815.44	General Unsecured												
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Filman 1633 Broadway 22nd Fl New York, NY 10019	3/16/06	2318	\$135,690.16	Exhibit E Claims	05-44567	\$110,688.30	General Unsecured	05-44640	\$15,815.44	General Unsecured												
Atmel Corporation	Attn Buck Chinn 2325 Orchard Pkwy San Jose, CA 95131	12/14/05	1165	\$1,280,342.50	Exhibit E Claims	05-44640	\$627,760.00	General Unsecured	05-44539	\$46,512.00	General Unsecured												
Avx Corp	801 17th Ave S Myrtle Beach, SC 29577-424	7/18/06	9755	\$119,379.15	Exhibit E Claims	05-44640	\$8,948.30	General Unsecured	05-44567	\$419.83	General Unsecured												
Dynacast Canada Inc	c/o Jason W Harbour Esq Hunton & Williams LLC Riverfront Plz East Tower 951 E Byrd St Richmond, VA 23219	6/22/06	8376	\$131,187.07	Exhibit E Claims	05-44640	\$115,248.23	General Unsecured	05-44567	\$68.19	General Unsecured												
Dynacast Canada Inc	Hunton & Williams LLP Attn Jason W Harbour Esq Riverfront Plz East Tower 951 E Byrd St Richmond, VA 23219	6/22/06	8376	\$131,187.07	Exhibit E Claims	05-44640	\$115,248.23	General Unsecured	05-44567	\$68.19	General Unsecured												
Keats Manufacturing Co	Keats Manufacturing Co 350 W Holbrook Dr Wheeling, IL 60090	10/25/05	105	\$233,508.18	Exhibit E Claims	05-44567	\$3,034.10	General Unsecured	05-44640	\$36,339.05	General Unsecured												
Longacre Master Fund Ltd	Vladimir Jeliasavic 810 Seventh Ave 33rd Fl New York, NY 10019	5/16/06	5988	\$223,768.64	Exhibit E Claims	05-44640	\$210,770.00	General Unsecured	05-44567	\$810.00	General Unsecured												
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Filman 1633 Broadway 22nd Fl New York, NY 10019	5/16/06	5988	\$223,768.64	Exhibit E Claims	05-44640	\$210,770.00	General Unsecured	05-44567	\$810.00	General Unsecured												
Longacre Master Fund Ltd	Vladimir Jeliasavic 810 Seventh Ave 33rd Fl New York, NY 10019	8/29/06	16277	\$659,587.74	Exhibit E Claims	05-44640	\$0.00	General Unsecured	05-44640	\$635,344.35	General Unsecured												
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Filman 1633 Broadway 22nd Fl New York, NY 10019	8/29/06	16277	\$659,587.74	Exhibit E Claims	05-44640	\$0.00	General Unsecured	05-44640	\$635,344.35	General Unsecured												
Matsuo Electronics Of America	2134 Main St Ste 100 Huntington Beach, CA 92648	5/8/06	5306	\$53,842.15	Exhibit E Claims	05-44610	\$0.00	General Unsecured	05-44640	\$20,019.25	General Unsecured												
Newark Electronics	PO Box 94151 Palatine, IL 60094-4151	6/6/06	7550	\$185,979.44	Exhibit E Claims	05-44482	\$646.52	General Unsecured	05-44507	\$10,470.92	General Unsecured	05-44567	\$331.84	General Unsecured	05-44612	\$6,037.59	General Unsecured	05-44624	\$70.97	General Unsecured	05-44640	\$88,909.44	General Unsecured
Newark Electronics	Newark Electronics Corp 4801 N Ravenswood Ave Chicago, IL 60640	6/6/06	7550	\$185,979.44	Exhibit E Claims	05-44482	\$646.52	General Unsecured	05-44507	\$10,470.92	General Unsecured	05-44567	\$331.84	General Unsecured	05-44612	\$6,037.59	General Unsecured	05-44624	\$70.97	General Unsecured	05-44640	\$88,909.44	General Unsecured
Rohm Electronics USA LLC	Attn Diana Thornton 10145 Pacific Heights Blvd No 1000 San Diego, CA 92121	4/3/06	2482	\$1,495,516.58	Exhibit E Claims	05-44567	\$1,600.80	General Unsecured	05-44567	\$0.00	General Unsecured	05-44640	\$170,853.77	General Unsecured									
Saint Gobain Performance	Saint Gobain Performance Plastics Corp 1199 S Chillothe Rd Aurora, OH 44202	7/28/06	12030	\$40,444.54	Exhibit E Claims	05-44624	\$3,908.96	General Unsecured	05-44640	\$22,153.38	General Unsecured												
Smalley Steel Ring Company	Attn Stu Warner 555 Oakwood Rd Lake Zurich, IL 60047	11/18/05	661	\$26,961.09	Exhibit E Claims	05-44507	\$4,670.23	General Unsecured	05-44624	\$2,049.00	General Unsecured	05-44640	\$0.00	General Unsecured									
Ticona Llc	Ticona Fortron 8040 Dixie Hwy Florence, KY 41042-2904	7/31/06	13420	\$759,698.01	Exhibit E Claims	05-44567	\$33,088.73	General Unsecured	05-44640	\$714,901.32	General Unsecured												
Twin Corporation	Dennis M Haley P14538 Winegarden Haley Lindholm & Robertson PLC G 9460 S Saginaw St Ste A Grand Blanc, MI 48439	6/26/06	8523	\$56,537.23	Exhibit E Claims	05-44640	\$25,186.67	General Unsecured	05-44567	\$462.59	General Unsecured												

EXHIBIT O

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X	:	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and

the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15
				16	17	18
				19	20	21
				22	23	24

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
December 21, 2009